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Annual Report

DIXFIELD

Maine

. . . for the year 1986

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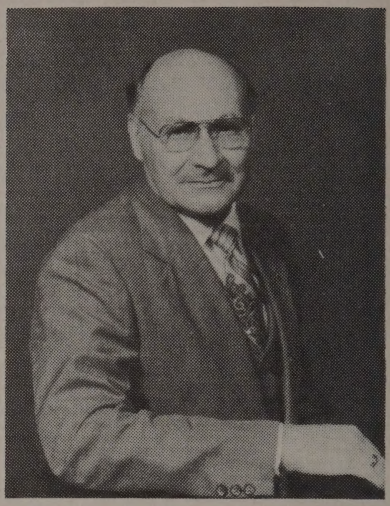


Everington A. "Bud" Hawthorne

March 25, 1924 - February 6, 1987

This 1986 Annual Town Report is respectfully dedicated to E. A. "Bud" Hawthorne in appreciation of his many years of devoted service to the community.

Graduating from Mexico High School in 1942, he enlisted in the U.S. Navy during World War II. After the war, he attended the New England Institute of Funeral Service. He then purchased the Harry Marsh Funeral Home in Dixfield in 1945, the same year of his graduation from the New England Institute. During the next forty years, Bud always was helpful, professional, and understanding of our needs during times of bereavement.

Besides being active in his professional affiliations, Bud was active in several fraternal organizations - the Maine Funeral Directors Association, the National Funeral Directors Asociation, and had served as the President of the state association. He was also active in the King Hiram Masonic Lodge of Dixfield, the Scottish Rite Bodies of Lewiston, the Kora Temple Shrine of Lewiston, the Swassey-Torrey American Legion Post of Dixfield, the Morton-Ellis Post V.F.W. of Dixfield, the Rumford Elks, the Dixfield Lions Club, and the Mt. Sugarloaf Grange of Dixfield.

As a member of the community, Bud served for many years as the town's Health Officer and Sealer of Weights and Measures. He was a member of the Dixfield Budget Committee and served three decades on the Dixfield Fire Company as the Medical Director.

Bud, your support during our times of loss was greatly appreciated. Your community involvement was always recognized as a great asset. For the many, many hours of service to our town, we thank you. May we always look towards your memory with great respect. You will be missed.

Annual Report of the Municipal Officers

TOWN OF DIXFIELD, MAINE

For the Year Ending December 31, 1986

Printed By
SCREEN PRINTING CO., INC.
Lewiston, Maine

MAN'S BIRTHPLACE IS HIS HOME

Man's birthplace is his home.
Whence he returns in spirit or reality
Times without end,
Tapping the source of his first roots.
As storm-tossed trees,
After the winter's cataleptic sleep,
Branch forth in early spring,
So every man
Gains from his native place
New strength and reassurance,
And his heart, resurgent with that insight and that power,
Impels him to emerge into his world,
Firm as the vital land from which he sprung,
To see himself for what he really is,
And know himself for what he may become.

Esther J. Judkins
"The Changing Light", 1979

TABLE OF CONTENTS

Animal Control Officer 45
Assessor's Report 15
Auditor's Report 47
Computation of Tax Commitment - 1980 to 1986 14
Dixfield Fire Alarm Signals ..... Back Cover
Finance Committee's Report 39
Fire Company (Dixfield & East Dixfield) 32
General Fund 28
Gross Wages 25
Health Officer's Report 44
Ione Harlow Scholarship Committee 41
Ludden Memorial Library 36
Municipal Directory 4
Municipal Service Directory ..... Inside Back Cover
Northern Oxford Regional Solid Waste Board 38
Park Commission 40
Plumbing Inspector/Code Enforcement Officer 43
Police Department's Report 29
Public Works Director 31
Record of Deaths - 1986 18
Representative's Letter 9
Special Town Meeting 77
State Senator's Letter 8
Summary Property Tax Collection 22
Table of Municipal Officers/Boards/Commissions 24
Tax Collector's Report (List of Delinquents) 19
Treasurer's Report (Tax Liens) 22
Tree Growth Valuation 16
Town Clerk's Report 17
Town Manager's Report 10
Warrant 78

MUNICIPAL DIRECTORY

MARCH, 1986 — MARCH, 1987

SELECTMEN, ASSESSORS, OVERSEERS OF POOR	TERM
Welch, Lorraine H. (through 3/15/86)	1986
Richard, Robert P. (through 3/15/86)	1986
Holman, Marshall H. (Chairman)	1987
Convery, James F. (Vice Chairman)	1988
Desjardins, Peter A.	1988
Daley, Hugh G.	1989
Grant, Kenneth E.	1989

TOWN MANAGER

Bennett, James A.	1987

SECRETARY/DEPUTY TREASURER

Palmer, Charlotte M.	1987

DEPUTY TOWN CLERK/TAX COLLECTOR

Cross, Vickie R.	1987

LUDDEN MEMORIAL LIBRARY TRUSTEES

Wing, Carol Ann	1987
Beedy, Constance (Secretary)	1988
Higgins, Lawrence (Treasurer)	1989
Holman, Lyman (Chairman)	1989
Hall, Janice	1990
Fish, Althea W. (Librarian)	

POLICE DEPARTMENT (FULL-TIME)

Cross, Rodney, C. (Chief)	1987
Bellman, Dale C., Sr.	1987
Bodge, David A.	1987

RESERVE OFFICERS

Cantin, Leon	1987
Hanington, Albert G., Sr.	1987
McKeen, Donald B.	1987

PUBLIC WORKS		TERM
Oliver, Lee E. (Director)		1987
Burgess, Ronald F. (Foreman)		
Frost, Dexter F.		
Kidder, James W.		
Swan, Dennis E.		
Tyler, Josephine F. (Bookkeeper/Water & Sewer Depts.)		
FIRE DEPARTMENT		
Robbins, Oscar (Chief)		1987
Hall, Charles R. (Chief-East Dixfield)		1987
FIRE WARDENS		
Hodge, Errold		
Carrier, Steven		
Swan, Richard		
Hall, Richard (East Dixfield)		
ELECTIONS/TOWN MEETINGS		
Cross, Vickie, R. (Registrar of Voters, Warden)		1987
BALLOT CLERKS		
Brown, Rita T.		1987
Dennett, Irene		1987
Drown, Ronda		1987
Higgins, Virginia		1987
Reynolds, Anita		1987
Trubee, John		1987
Wing, Carol Ann		1987
MODERATOR		
Elected Open Town Meeting (Supervisor Town Elections)		
Rock, James		1987
FINANCE COMMITTEE		
Towle, Norman		1987
Kennedy, Montell		1987
Bucci, Anthony		1987
Hebert, Sandra (resigned 9/86)		
Vargas, Mary (replaced S. Hebert)		1987
Martin, Anthony		1987
McKay, Alice		1988
Blonder, Margery		1988
Joseph, Jessica (Chairman, resigned 12/86)	(vacancy)	1988
Burhans, Paul (resigned (8/86)	(vacancy)	1988
Gallant, Susan		1988
Carter, Ralph		1989
Crosby, Bentley		1989
Menthe, Adeline		1989
Kidder, Judy (resigned 12/86)	(vacancy)	1989
Clarke, Norene (Vice-Chairman)		1989

PLANNING BOARD		TERM
Dennett, Irene		1987
Windover, Rachel		1987
Hanson, Timothy (Chairman)		1987
(1) vacancy	(vacancy)	1988
Wing, Carol Ann (resigned 9/86)	(vacancy)	1989
Desjardins, James		1990
Hebert, Sandra		1991

HEALTH OFFICER

Dennett, Irene	1987

SUPERINTENDENT OF SCHOOLS

Dr. Carroll W Howes

SCHOOL BOARD DIRECTORS — S.A.D. No. 21

Gagnon, Ann (resigned 9/86)	1987
Hebert, Sandra (replaced A. Gagnon)	1987
Skibitsky, Eugene	1987
Hodges, Clarice	1988
Tyler, Josephine	1988
Wing, Carol Ann	1988
Daley, Vawn M.	1989
Kelley, Theresa M.	1989

IONE HARLOW SCHOLARSHIP COMMITTEE

Pepper, Sara	1987
Hall, Janice	1988
Drury, Sarah	1989

PARK COMMISSION

Vacancy	1987
Mingo, Leland	1988
Coulombe, Cynthia (Chairman)	1989
Marshall, Robin	1990
McKeen, Paul	1991

CONSERVATION COMMISSION

(5) Vacancies

RECREATION COMMISSION

(5) Vacancies

BOARD OF APPEALS	TERM
Coulombe, Cynthia	1987
Hanson, James	1987
Therriault, Thomas	1988
Blonder, Fred	1988
Daley, Hugh G.	1989
(1) Vacancy	1990
(1) Vacancy	1990

CIVIL EMERGENCY PREPAREDNESS

Bolduc, Gaetan	1987

SEALER WEIGHTS AND MEASURES

State Appointed Representative	1987

NORTHERN OXFORD REGIONAL SOLID WASTE BOARD

Convery, James F.	1987

ANIMAL CONTROL OFFICER

Caron, Rick (Jay Shelter)	1987

PLUMBING INSPECTOR & CODE ENFORCEMENT OFFICER

Thorpe, William	1987

REPRESENTATIVE TO THE MAINE STATE LEGISLATURE

Richard W. Armstrong
Box 481
Wilton, Maine 04294
(Telephone) 645-2333

CAPITAL ADDRESS

Richard W. Armstrong
House of Representative
State House Station #2
Augusta, Maine 04333
(Telephone) 289-1400

REPRESENTATIVE TO THE MAINE STATE SENATE

Edgar E. Erwin
133 Knox Street
Rumford, Maine 04276
(Telephone) 364-4768

SENATE ADDRESS

Edgar E. Erwin
Senate Chambers
State House Station #3
Augusta, Maine 04333
Toll Free No.: 1-800-423-6900

SENATOR EDGAR E ERWIN
DISTRICT 8

State of Maine
Senate Chamber
Augusta, Maine 04333

January 13, 1987

Dear Citizens of Dixfield:

It is a great honor to represent the people of Dixfield in the Maine State Senate. As I enter my third term as your State Senator, I look forward to a very challenging legislative session.

During the 113th Legislature, I will be serving as Chair of the Joint Standing Committee on Inland Fisheries and Wildlife. This committee will deal with issues of great importance to people of our area. We will work to balance the interest of hunters and fishermen with the responsibilities of preserving Maine's great wildlife heritage.

In addition to my committee responsibilities, I will be paying special attention to the issues of workers' compensation, education reform, liability insurance and reducing the local property tax. I look forward to hearing from you regarding these and any other issues.

Please write to:

Senator Edgar Erwin
Maine Senate
Station #3
Augusta, ME 04333

or call me at home, 364-4768 or (toll-free) at the State House, 1-800-423-6900.

Sincerely,

Edgar Erwin
State Senator
District #8

HOUSE OF REPRESENTATIVES
STATE HOUSE AUGUSTA 04333
289-1400

Richard W. Armstrong
P.O. Box 481
Wilton, Maine 04294

Dear Dixfield Residents:

It is an honor to be your representative in the 113th Maine Legislature and I hope that you will contact me whenever I can be of service to you.

I am pleased to have been appointed to the new 13 member Joint Standing Committee on Economic Development. We are working closely with the new Administration in Augusta in developing a comprehensive and workable long range economic development plan that will address all sections of Maine and include consideration of such items as job training and re-training, day care, enterprise zones, and improvement of our primary road system.

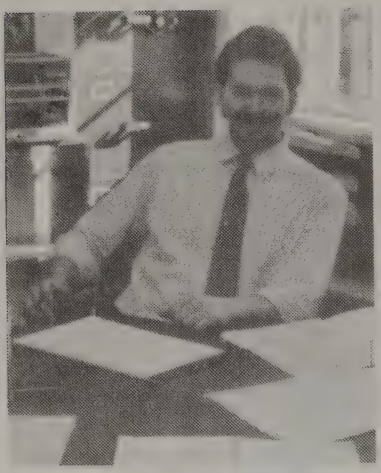
This term I am sponsoring legislation to pattern Maine's Workmen's Compensation system after model systems already in operation in a few other states which are said to be fair to injured workers and yet less costly to businesses; legislation to allow Megabucks winners the option of taking their winnings in a lump sum since the Tax Reform Act of 1986 does away with the tax advantages of deferred income; legislation designed to streamline the bureaucracy in Augusta by eliminating at least one agency - the Office of Energy Resources - and combining its essential functions with the State Planning Office, the State Development Office and the Department of Conservation; legislation to create a central clearing office for advance reservations for camping at our State Parks; and a few other bills that I hope will have some direct benefit to people here in District 54 or will lead to greater efficiencies in State Government. Don't hesitate to give me your input on these proposals or on other matters. You can call me at the State House at 1-800-423-2900 or at my home at 645-2333.

Sincerely,

Richard W. Armstrong

District 54 Carthage, Dixfield, Temple and Wilton

TOWN MANAGER'S LETTER



James A. Bennett
Town Manager

It is with pleasure that I submit this report to you covering the activities and financial condition of the town during the year ending December 31, 1986.

The year started off with the absence of a Town Manager. During the month of January, Vickie Cross and Charlotte Palmer spent their time doubling as the backbones of the town as well as filling the shoes of the Town Manager. To no one's surprise, they produced excellence, both in quality and quantity — they are two of the many assets that this community has.

February 3rd saw the appointment of myself as your new Town Manager, replacing Donald L. Willard, Jr., who has taken a similar position in Rockport. Although this may not come as new information to the majority of you, I do wish to express my sincere appreciation to Don for the vast and often unseen job of revamping the internal structure of the office. Without his excellent accomplishments, 1986 could not have been as progressive as it was.

During the year, two very significant events occurred. Through the wisdom of the voters at Town Meeting, the progressive attitudes of the Board of Selectmen and Finance Committee, and the administration's guidance, the town has taken the necessary steps to correct a cash flow problem. The Annual Town Meeting voted to align the town's fiscal year with the state and school system, i.e., July 1st through June 30th. This first step will provide financial freedom from the necessary evil of tax anticipation notes. Although money was originally budgeted for tax anticipation notes, the town operated without the necessity of borrowing money. It certainly is with a great amount of pleasure and pride that I report such an event. A short, three years ago, the town borrowed $400,000 in order to keep the office running until tax money came in.

These two changes are probably the most important items of the 1986 highlights.

Continuing with the trend of progressive, cost-effective, and informed decision-making, the Board of Selectmen endorsed several other changes. One major change involved the presentation of a detailed, line-item budget from the Town Manager and department heads. This line-item budget was also presented to the Finance Committee. Along with the line-item budget, the budget was also presented in a "gross budgeting" format instead of a "net budgeting." At town meeting, you will be asked to vote on total expenditure lines. Previous town meetings allowed the allocation of revenues towards purchases above and beyond the money allocated at town meeting. The change will insure that you, the voters, upon recommendations from the respective boards, will have the final say in expenditure amounts.

The year saw the reorganization and establishment of a much more aggressive investment procedure. Going from weekly to daily deposits, using a cash management system to keep all cash into investment accounts daily, and utilizing the safest, highest paying instruments allowed by state statute, returned $11,907.58 on the town's money in 1986. Given several circumstances, including a declining interest rate, I feel the system has been very profitable.

During the year, the General Assistance Program (Welfare) was changed to comply with state statutes. The audits performed by the Department of Human Services found the program to be in compliance for the first time in a number of years.

The 1985 Town Report was awarded an "Award in Excellence" from the Maine Municipal Association's Town Report Competition. This is the first time in over thirty years that the town has received an award for their Town Report. Again, Charlotte and Vickie should be given credit for their work on the project.

Fire Chief, Oscar Robbins, became somewhat of a local press celebrity during 1986. The Board of Selectmen nominated Oscar for the Maine Municipal Association's "Ethel Kelley Memorial Award", the most prestigious award given by that organization. Although he was not selected, we are certain that Oscar's dedication and devotion to the community gave the winner a run for his money.

Speaking of awards, the Board of Selectmen established the "Employee of the Year Award," and named it the "James F. Convery Award," in respect to the many years of Jim's volunteer work and devotion to

the community. The winner receives an additional week's, paid vacation. The first recipient of the award was Charlotte M. Palmer, Treasurer.

The Gleichman property continued to be an issue in 1986. The Planning Board voted to allow the apartment complex to be built on the former Grammar School Lot. Such vote came as a result of the Superior Court's decision to mandate a new hearing. Without the proper zoning ordinances. it is extremely hard to protect the investments each of you have made in your property.

Another change that has been received with many pleasurable smiles includes the re-registration of automobiles here in the office. The small fee charged eliminates the trip to the Division of Motor Vehicles in Mexico.

The final, major event that has great significance is the retirement of Lee E. Oliver, Public Works Director. He stepped down to pursue his endeavors in theology, and his expertise will be hard to replace. We wish him the very best.

As we enter 1987, the Board of Selectmen and I see several issues that will be faced during the next year. As prices and demands grow, the revenue sources have diminished. Whereas 1986 saw 65% of the total budget financed from taxation, 1987 will see 75% of that budget financed from property taxes. This is of great concern. Important decisions will have to be made to continue to provide the services you demand at the prices you are willing to pay.

Another area of concern that I have expressed to the board is the negligence of the infrastructure of the town. We have some roads that are in very, very poor shape. We also have roads that are in fairly good shape now, but that should be resurfaced in order to save the costs of re-construction in the future. Again, this is a decision that the voters will be faced with.

A final area of concern is the continued trend of placing mandates on the municipality by the federal and state governments. Such legislation is placing a greater burden on the property taxpayer. It is without question that, in my opinion, significant legislation must occur to relieve the over-burdened property taxpayer.

Finally, in closing, I wish to thank several people who have made my first year in this lovely community enjoyable and successful. I must thank the Board of Selectmen for their support and backing during the year. I also must

mention Norene Clarke, the part-time Chairperson, part-time Vice-Chairperson of the Finance Committee for her wisdom during the year. I must also thank Chief Rodney "Bing" Cross who seems to always provide an attentive ear for ideas. I also wish to thank all of the rest of the employees for their hard work and dedication in facing the unique challenges of municipal work. However, a very special "thank you" goes to Charlotte and Vickie; they have endured the many changes.

As your Town Manager, I wish to extend a sincere invitation to participate in the decisions regarding the running of your town. I am always available to hear your concerns and comments. With that comes my personal commitment to work to the best of my ability to continue to make Dixfield one of the best kept secrets in Maine — a great place to live.

Sincerely,

James A. Bennett
Town Manager

Front: L to R Vice-Chairman James Convery, Chairman Marshall Holman
Back: L to R Kenneth Grant, Peter Desjardins, Hugh Daley

TOWN OF DIXFIELD

COMPUTATION OF TAX COMMITMENT: 1980 - 1986

I. TOTAL REQUIREMENTS	1986	1985	1984	1983	1982	1981	1980
A. Town Meeting Approp. by Taxation	$320,401.56	$310,629.19	$327,197.82	$293,249.20	$249,411.72	$240,733.07	$171,429.80
B. S.A.D. #21 Assessment	394,028.30	344,527.77	329,763.11	326,089.21	312,750.60	296,636.14	268,435.97
C. County Tax Assessment	26,763.30	23,437.50	23,215.50	23,698.00	26,030.00	22,654.00	19,800.00
TOTAL REQUIREMENTS	$741,193.16	$678,594.46	$680,176.43	$643,036.41	$588,192.32	$560,023.21	$459,665.77
II. DEDUCTIONS ALLOWED BY STATE STATUTE:	(97,077.00)	(78,029.15)	(59,826.38)	(53,424.00)	(52,600.00)	(45,000.00)	(44,000.00)
III. NET REQUIREMENTS:	$644,116.16	$600,565.31	$620,350.05	$589,612.41	$535,592.32	$515,023.21	$415,665.77
IV. ADD OVERLAY:	14,568.84	17,103.41	4,819.95	6,415.91	16,704.33	5,993.10	7,558.89
V. TAX COMMITMENT:	$658,685.00	$617,668.72	$625,170.00	$596,028.32	$552,296.65	$521,016.31	$423,224.66
(TAX RATE)	$20.00/M	$19.00/M	$19.50/M	$19.50/M	$18.20/M	$18.20/M	$14.70/M

REPORT OF ASSESSORS

1986 VALUATION

I TAXABLE VALUATION

REAL ESTATE VALUATION:	
Land	$ 8,064,150.00
Buildings	23,581,150.00
	$31,645,300.00
PERSONAL PROPERTY VALUATION	
Production & Business Machinery Equipment	1,710,950.00
TOTAL TAXABLE VALUATION	$33,356,250.00

II. EXEMPT VALUATION

Veterans, their widows, and minor children	$ 324,000.00
Town Owned Prop. (For Municipal Purposes)	1,209,250.00
Town Owned Prop. (Not for Municipal Purposes)	63,910.00
Quasi-Municipal; State of Maine	4,106,990.00
Houses of Religious Worship	751,190.00
Fraternal Organizations	125,200.00
Other Exemptions Authorized by Statute	18,380.00
TOTAL EXEMPT VALUATION	$ 6,598,920.00

III. LAND CLASSIFIED UNDER THE MAINE TREE GROWTH TAX LAW

Softwood	3164 acres @ 93.90	$ 297,100.00
Mixed Wood	7445 acres @ 66.40	494,350.00
Hardwood	6692 acres @ 63.50	425.000.00
TOTAL TREE GROWTH VALUATION		$ 1,216,450.00

TREE GROWTH VALUATION PER ACRE

1975 - 1986

YEAR	SOFTWOOD	MIXED WOOD	HARDWOOD
1975	33.20	21.30	11.00
1976	33.20	21.30	11.00
1977	37.30	25.10	13.30
1978	50 20	33.80	17.80
1979	59.10	39.60	20.70
1980	59.10	39.60	20.70
1981	76.90	51.20	26.50
1982	87.80	57.50	30.50
1983	92.10	61.10	33.30
1984	96.10	63.60	34.60
1985	90.50	61.50	55.50
1986	93.90	66.40	63.50

TOWN OFFICE STAFF
Left to Right: Vickie R. Cross — Charlotte M. Palmer

REPORT OF TOWN CLERK
Vickie R. Cross

Town Clerk Fees:		$18,967.50
Total Monies Collected— Licenses, Fees, Records, etc.		
Returned to State of Maine:		
Inland Fisheries & Wildlife	$11,075.00	
Division of Animal Welfare	970.00	
Motor Vehicle Division	4,666.50	
	$16,711.50	
		$16,711.50
		$ 2,256.00
Retained by Town:		
Fisheries & Wildlife Fees	$ 527.00	
Dog Control	561.00	
Dog Fees	159.00	
Motor Vehicle Fees	234.00	
Permits, Licenses, Certified Copies, etc.	775.00	
	$ 2,256.00	

VITAL STATISTICS

Births Recorded	22
Marriages Recorded	41
Deaths Recorded	38

DOG LICENSES ISSUED IN 1986

Males	95
Females	59
Spayed Females	133
Neutered Males	54
Kennels	5

DEATHS RECORDED IN 1986

NAME	DATE OF DEATH	AGE	PLACE OF DEATH
Williams, Ronald G.	January 10, 1986	65	East Dixfield
Weld, Susie M.	February 4, 1986	81	Dixfield
Child, Bertha G.	February 4, 1986	86	Dixfield
Hammond, John C.	February 11, 1986	72	Farmington
Kerr, James H.	February 21, 1986	66	Rumford
Gordon, Bertha L.	February 28, 1986	81	Lewiston
Hebert, Wilfred A.	March 8, 1986	53	Dixfield
Chase, Minnie A.	March 21, 1986	79	Rumford
Elliott, Carolyn P.	April 8, 1986	45	Farmington
Bernard, Yvonne L.	April 13, 1986	79	Dixfield
Hodge, Amos E.	April 18, 1986	76	Livermore Falls
Armstrong, Lloyd V.	May 18, 1986	62	Portland
Ellis, William J.	May 23, 1986	64	Dixfield
Burgess, Henry R.	May 23, 1986	65	Togus
Kidder, Ruth H.	May 29, 1986	67	Portland
Peterson, Pia W.	June 1, 1986	75	Rumford
Whitman, Glendon A.	June 3, 1986	74	Rumford
Thomas, Emmett C.	June 5, 1986	77	Rumford
Lessard, Georgianna	June 9, 196	76	Dixfield
Paine, Bartlett	June 15, 1986	56	Rumford
McKinney, Winston M.	June 16, 1986	54	Rumford
Young, Ralph S.	July 4, 1986	89	Canton
Kidder, John P.	July 28, 1986	51	Lewiston
Merritt, Charles L.	July 30, 1986	99	Dixfield
Breton, Alphee J.	August 11, 1986	70	Portland
Robinson, James P.	August 20, 1986	45	Dixfield
Whittemore, Ronello C.	August 24, 1986	78	Farmington
Grover, J. Roland	September 1, 1986	85	Rumford
Small, Theodore L.	September 15, 1986	82	Togus
Spencer, Ralph F.	October 1, 1986	85	Dixfield
Cyr, Leo R.	October 28, 1986	80	Dixfield
Dawson, Robert E.	November 16, 1986	61	Dixfield
Storer, Jean Ann	November 16, 1986	46	Portland
Wing, Willard E., Sr.	November 24, 1986	71	Dixfield
Haines, Virgil H.	December 5, 1986	84	Lewiston
Montgomery, James	December 19, 1986	93	Dixfield
Andrews, Elaine F.	December 21, 1986	60	Lewiston
Short, Evelyn Frances	December 31, 1986	72	Dixfield

REPORT OF TAX COLLECTOR

Excise Tax Collection:	$130,638.83
Boat Excise:	1,614.40
Summary Property Tax Collection	(See Chart)

LIST OF DELINQUENTS

Prior Years:

1982 (Abated)	$	84.63
1983		355.14
1984		245.30
1985		239.02
	$	839.46

1986:

Alpaugh, Henry & Diana	**	63.40
Andrews, Richard & Kathy		420.20
Austin, Paul & Joyce		313.00
Barker, Shirley		221.00
Beggs, Bernard		502.40
Benedix, Richard & Charlene	**	82.73
Blaisdell, Eugene	*	326.60
Blood, Oliver & Patricia		718.60
Blouin, Michael & Kelly	*	375.80
Bonney, Charlyn		519.80
Bowen, Ronald & Henrietta	*	672.65
Bradford, Alan		163.60
Bradford, Robert & Phyllis		68.40
Bradford, Robert & Phyllis		79.00
Bradford, Robert & Phyllis		31.60
Bradford, Robert & Phyllis		31.60
Bramson, Udell		411.60
Brann, Isadore & Carolyn		266.20
Brann, Isadore & Carolyn		127.00
Brann, Isadore & Carolyn		599.60
Brann, Mark		300.80
Brann, Michael		144.20
Brown, Arthur, Jr.	**	16.60
Brown, Robert & Judith		168.60
Buchanan, Frederick & Sandra		727.00
Burgess, Shirley & Henry, Heirs of	**	273.20
Buzzell, Wayne & Deanna		581.40
Campbell, Virginia		535.80
Carrier, Marc & Arlene	**	145.00
Central Maine Power	**	8,829.40
Central Maine Power	**	54.60
Central Maine Power	**	69.00
Central Maine Power	**	127.40
Chadbourne, P. H. & Co.		336.80
Chase, Lawrence	*	116.60
Child, Vance & Florence		788.20
Chopping, Roger & Dorothy	*	289.80
Collins, James		296.20
Coolidge, Marvin & Lucille		522.60
Cushman, Barry & Sylvia		688.80
Cyr, J. Anatole		466.60
Dakin, Francis & Frances		273.20
Daley, Gerald & Gayle		724.40
Dalot, Alvin & Vicki		430.20
Desjardins, James & Maureen		848.80
Durrell, Robert & Nancy		119.20
Durrell, Robert & Nancy		43.00
Durrell, Robert & Nancy		68.00
Easter, Martha		821.20
Easter, Martha		12.40
Eastman, Gary & Joanne		500.20
Elliott, Warren, Jr.		321.60
Elliott, William & Carolyn	*	41.50
Ellis, Kenneth & Beverly		576.80
Ellis, Phillip & Tammy		671.40
Ellis, Phillip & Tammy		28.40
Ferris Music		102.80
Fitch, Paul & Vicki		83.80
Frank, Norman & Judith	*	562.80
Franklin Savings Bank		311.80
Frost, Merle		360.00
Fuller, Alan & Joan		448.80
Fuller, Joan; Cormier, Jeannette; Harmon, William	**	39.40
Fuller, Steven & Sonya		481.80
Gagnon, David & Dawna	*	148.21
Gagnon, David & Dawna		52.80
Gagnon, James & Pauline		568.60
Gagnon, Ronald, Heirs of		62.00
Gallant, Lorraine	*	148.20
Gallant, Lee & Susan		724.20
Gaudet, Paul & Susan		359.00
Geba, Peter & Paula		267.60
Girardin, Nelson		349.80
Gordon, Robert & Marion		420.80
Gorski, Arthur & Sharon	**	814.01
Greenwood, Barbara		125.40
Haines, Maryanne		178.60
Hallock, Daniel		450.80
Hallock, Sharon		501.40
Hanmer, James & Cynthia		676.40
Hanson, James	*	168.50
Hardy, Donald & May		407.40
Hawthorne, Everington	**	42.60
Hawthorne, Everington	**	120.20
Hawthorne, Everington	**	24.00
Heemer, John & Marilyn		459.00
Henderson, George & Clydis		465.00
Holman, Edward		168.40
Holman, Lorraine	**	363.20
Holman, Marshall & Anita	**	951.80
Holman, Marshall & Anita	**	266.80
Holman, Robert & Carol		738.00
Holman, Peter & Christie		290.60
Jordan, William, Heirs of		155.40
Kelley, Robert & Theresa		812.40
Kempft, Sandra	*	113.10
Kidder, Ruth & Peter		692.00
Kidder, Ruth & Peter		58.40
Kidder, Ruth & Peter		155.80

Kidder, Ruth & Peter		107.00
Kidder, James & Judy		724.60
Kinney, Parker & Janet	*	170.60
Knox, Gerald & Sandra		337.40
Knox, Kenneth & Norma		244.80
Knox, Rosanne		329.00
Koliche, Anthony, Estate of		60.60
Koliche, Anthony, Estate of		111.40
Larsen, Adam		37.40
Lemay, Joseph & Anita		539.40
Littlefield, Aster		441.80
Littlefield, Aster		3.20
Look, Clinton		463.60
Look, Clinton		96.60
Lufkin, Artis		104.40
Marston, Walter & Lorelei		610.20
Martin, Ashley & Pamela		32.80
Martin, Ashley & Pamela		34.40
Martin, Ashley & Pamela		40.40
McIntire, Bertha	**	311.40
McKay, Alice & Timothy		467.20
Mease, Paul & Darlene		686.40
Menthe, John & Adeline		65.00
Menthe, John & Adeline		717.80
Merrill, Arlene	**	191.00
Merrill, Arlene	*	660.00
Merrill, Arlene	**	110.80
Merrill, Arlene	**	42.60
Merrill, James & Janice	**	758.20
Micks, Kim & Joy		671.00
Mingo, Leland & Nancy		515.80
Mitchell, Diana		382.60
Moody, Charles		123.60
Morse, Barbara	*	258.01
Murphy, Kevin, Scott & Valerie		311.80
Murphy, Kevin & Malinda		445.60
Newman, Walter & Connie	**	511.20
Norton, Abigail		453.60
Noyes, Brian & Sally		871.80
Noyes, Dawn & Bruce		60.40
Noyes, Dawn & Bruce		717.80
Oxford Printing		170.60
Packard, Sharon		451.20
Penley, Garfield & Brenda		341.60
Penley, Walter & Lillian		602.00
Penley, Walter & Lillian		121.00
Phieffer, Marie		128.40
Piper, Sherman & Gloria		698.40
Porter, Frank & Florence	**	694.60
Quinn, Susan		773.80
Rand, Daniel	**	133.00
Richards, Elmer & Christine	**	131.20
Ring, Faye		181.80
Robbins, J. Bradley & Sally		278.60
Robbins, Michael & Cynthia		348.00
Roberts, Richard & Buchanan-Roberts, Jean		463.60
Roberts, Richard & Buchanan-Roberts, Jean		567.40
Roberts, Richard & Buchanan-Roberts, Jean		133.00
Robinson, Jerry		65.40
Robinson, Terri Lee		249.00
Salatino James & BettyLou		830.80
Scribner, David & Ida	*	15.50
Smith, Cleora		154.40
S-Severy Lodge	**	604.00
S-Severy Lodge	**	320.20
Stanley, Kevin & Patricia		677.60
Stoddard, Lawrence & Natalie		464.40
Swett Clayton	*	53.16
Taylor, Debra		561.40
Tibbetts, Freemont & Phyllis		344.20
Toothaker, M.R. & P.M.		118.80
Towle, Natalie		93.00
Viitala, Richard & Brenda	**'	361.20
Virgin, Denise	*	106.00
Virgin, George A., Jr. & Pamela		738.00
Virgin, George A., Sr.		292.20
Wade, Clifford & Cora		492.80
Wainwright, Theodore	**	106.20
Wainwright, Theodore	**	86.20
Wainwright, Theodore	**	65.60
Wainwright, Theodore	**	102.00
Waite, Jeffrey		190.60
Walker, David & Alexandria		1,086.80
Walsh, Judith		578.80
Wardwell, Clyde, Jr.		758.40
Wardwell, Clyde, Jr.		429.60
Webb River Valley		57.80
Webster, Louis		69.00
Welch, Carlton & Carol		648.80
Welch, Percy, Jr. & Betty	**	122.00
Weston, David & Pearle	*	49.27
Weston, James & Christine		699.80
Windover, John & Rachel	**	224.40
Windover, John & Rachel	**	10.00
Windover, John & Rachel	**	3.60
Windover, John & Rachel	**	288.40
Windover, John & Rachel	**	178.60
Windover, John & Rachel	**	1,013,80
Wing, Colin & Kathleen		432.20
Wing, Willard & Betty		455.20
Wright, Howard & Patricia		504.60
TOTAL		$76,390.44

* Partial

** Paid after books closed up to 2/12/87

Respectfully submitted,

Vickie R. Cross
Deputy Tax Collector

SUMMARY PROPERTY TAX COLLECTION

VICKIE R. CROSS
Deputy Tax Collector

Charges to Collector	1982	1983	1984	1985	1986
Tax Commitment					$658,685.00
Balance Prior Years	$84.63	$355.14	$245.30	$68,782.04	
				$68,782.04	$658,685.00
Supplemental					3,518.92
					$662,203.92
					$ 17,390.40 (4% discount)
Deductions					
Receipts				$42,694.69	$568,733.39
Abatements	$84.63			1,117.30	2,077.20
Liens Recorded				24,731.03	
				$68,543.02	$588,200.99
Refunds					2,694.60
				$68,543.02	$585,506.39
Balance	—0—	$355.14	$245.30	$ 239.02	$ 76,697.53

TREASURER'S REPORT OF TAX LIENS

Year Ended December 31, 1986

NAME	1985 LIENS RECORDED	LIENS PAID	LIEN BALANCES DUE
Austin, Daniel & Betty	$ 57.00	$	$ 57.00
Barker, Shirley	209.95		209.95
Berry, Doris, Life Estate	406.22	406.22	
Bramson, Odell	391.02	391.02	
Brann, Isadore & Carolyn	120.65		120.65
Brann, Isadore & Carolyn	572.47		572.47
Brann, Isadore & Carolyn	252.89		252.89
Brown, Robert & Judith	104.31	104.31	
Carrier, Mark & Arlene	137.75		137.75
Coolidge, Marvin & Lucille	496.47	496.47	
Cushman, Barry & Sylvia	654.36		654.36
Cyr, J. Anatole & Dermarline	443.27	399.09	44.18
Donahue, Brian & Darlinda	365.18	365.18	
Dumeny, Steven & Sandra	690.65	690.65	
Durrell, Robert & Nancy	113.24	113.24	
Durrell, Robert & Nancy	40.85		40.85
Easter, Martha	767.98		767.98
Easter, Martha	11.78		11.78
Eastman, Gary & Richard, Joanne	53.59	53.59	
Elliott, Carolyn, Heirs of	362.65	362.65	
Elliott, Warren, Jr.	305.52		305.52
Ellis, Kenneth & Beverly	547.96	547.96	
Ellis, Phillip & Tammy	637.83		637.83
Ellis, Phillip & Tammy	26.98		26.98
Ellis, Steven & Melinda	366.08	366.08	
Fuller, Alan & Joan	154.66	154.66	
Gallant, Carol	637.83		637.83
Gallant, Lee & Susan	662.99	662.99	
Greenwood, Barbara	119.13		119.13
Harris, Dale & Barbara	406.15	406.15	
Henderson, George & Clydis	441.75		441.75
Holman, Robert & Carol	701.10	701.10	
Johnston, Gerald	278.39	278.39	
Jordan, William, Heirs of	147.63		147.63
Kidder, James & Judy	365.59		365.59

Koliche, Anthony, Estate of	57.57		57.57
Koliche, Anthony, Estate of	105.83		105.83
Littlefield, Aster	197.87	139.30	58.57
Littlefield, Aster	3.04	3.04	
Livie, Robert & Cynthia	584.25	584.25	
Look, Clinton	440.42		440.42
Look, Clinton	91.77		91.77
Morse, Barbara	453.72	453.72	
Murphy, Kevin, Scott, Valerie	296.21	296.21	
Norton, Abigail	430.92	1.45	429.47
Penley, Garfield & Brenda	324.52	324.52	
Penney, Gloria & Judy	615.98	615.98	
Quinn, Susan	735.11		735.11
Ring, Faye	172.71		172.71
Robbins, J. Bradley & Sally	264.67	264.67	
Roberts, Richard & Jean	440.42	440.42	
Roberts, Richard & Jean	539.03	539.03	
Roberts, Richard & Jean	126.35	126.35	
Stone, Fred & Dolloff, Erwin	45.60		45.60
Stowell Wood Products	1,783.72	1,783.72	
Swan, Randall	81.89	81.89	
Tidswell, Robert & Gayle	266.43	266.43	
Tompkins, Ronda	294.88		294.88
Toothaker, M.R. & P.M.	112.86		112.86
Viitala, Richard & Brenda	343.14	343.14	
Walker, David & Alexandra	1,032.46	1,032.46	
Wardwell, Clyde & Maple	408.12	408.12	
Wardwell, Clyde, Jr.	264.81	31.04	233.77
Weeks, David	65.36	65.36	
Welch, Percy & Betty	115.90		115.90
Wing, Willard & Betty	432.44	432.44	
Wright, Howard & Patricia	479.37	479.37	
Young, Janice	742.90	742.90	
Towle, Natalie	328.89	328.89 (Abate)	
TOTAL	$24,731.03	$16,284.45	$8,446.58

TOWN OF DIXFIELD

MUNICIPAL OFFICERS/BOARDS/COMMISSIONS

Board	Elected or Appointed	Number of Members	Term on Rotating Basis	Paid or Non-Paid
1. Selectmen/Assessors/Overseers of Poor	Elected /Polls	5	3 Years	Salary
2. S.A.D. No. 21 School Board Directors	Elected/Polls	7	3 Years	$10.00/Meeting
3. Town Manager	Appointed	1	1 Year	Salary
4. Deputy Treasurer	Appointed	1	1 Year	Salary
5. Deputy Town Clerk/Tax Collector	Appointed	1	1 Year	Salary
6. Police Chief	Appointed	1	1 Year	Salary
7. Public Works Director	Appointed	1	1 Year	Salary
8. Fire Chief - Dixfield	Elected/Fire Co.	1	1 Year	Salary
9. Fire Chief - East Dixfield	Elected/Fire Co.	1	1 Year	Salary
10. Civil Emergency Preparedness Director	Appointed	1	1 Year	Salary
11. Finance Committee	Elected/Open Town Meeting	15	3 Years	Non-Paid
12. Planning Board	Apppointed	7	5 Years	Non-Paid
13. Park Commission	Elected/Open Town Meeting	5	5 Years	Non-Paid
14. Ione Harlow Scholarship Committee	Elected/Open Town Meeting	3	3 Years	Non-Paid
15. Health Officer	Appointed	1	3 Years	Salary
16. Code Enforcement Officer/Plumbing Inspector	Appointed	1	1 Year	Percentage of fees
17. Ludden Memorial Library Trustees	Elected/Open Town Meeting	3 Men 2 Women	5 Years	Non-Paid
18. Appeals Board	Appointed	7	4 Years	Non-Paid
19. Conservation Commission	Appointed	7	3 Years	Non-Paid
20. Recreation Committee	Appointed	5	3 Years	Non-Paid

TOWN OF DIXFIELD

GROSS WAGES

Year Ending December 31, 1986

A. SELECTMEN/ASSESSORS/OVERSEERS OF POOR

1.	Convery, James F.	$ 1,100.00	
2.	Daley, Hugh G.	870.50	
3.	Desjardins, Peter A.	1,100.00	
4.	Grant, Kenneth E.	870.50	
5.	Holman, Marshall H.	1,400.00	
6.	Richard, Robert P. (3/15/86)	229.08	
7.	Welch, Lorraine H. (3/15/86)	229.08	
			$ 5,799.16

B. ADMINISTRATION

1.	Bennett, James A.	$ 17,076.71	
2.	Cross, Vickie R.	12,765.03	
3.	Palmer, Charlotte M.	13,978.41	
			$ 43,820.15

C. POLICE DEPARTMENT

1.	Bellman, Dale C.	$ 16,243.77	
2.	Bodge, David A.	15,889.57	
3.	Cross, Rodney, C. (Chief)	20,071.63	
			$ 52,204.97

D. RESERVE OFFICERS

1.	Cantin, Leon	$ 847.50	
2.	Hanington, Albert G., Sr.	530.00	
3.	McKeen, Donald B.	500.00	
			$ 1,877.50

E. PUBLIC WORKS DEPARTMENT

1.	Burgess, Ronald F. (Foreman)	$ 16,723.70	
2.	Frost, Dexter F.	15,249.41	
3.	Kidder, James W.	15,822.37	
4.	Oliver, Lee E.	50.03	
5.	Swan, Dennis E.	15,234.75	
			$ 63,080.26

F. FIRE DEPARTMENT

1.	Robbins, Oscar (Chief)	$ 720.00	
			$ 720.00

G. LUDDEN MEMORIAL LIBRARY

1.	Beedy, Constance	$ 339.30	
2.	Fish, Althea W.	11,063.00	
3.	Ramey, Roberta	78.30	
4.	Sarle, Melinda	54.38	
5.	Swett, Arlene	23.93	
6.	West, Jean L.	60.90	
			$ 11,619.81

H. TOWN MEETINGS/ELECTIONS

1.	Brown, Rita T.	$ 109.50	
2.	Dennett, Irene	133.23	
3.	Drown, Ronda	49.28	
4.	Higgins, Virginia	109.50	
5.	Reynolds, Anita	133.23	
6.	Rock, James	100.00	
7.	Trubee, John	41.98	
8.	Wing, Carol Ann	14.60	
			$ 691.32

I. HEALTH OFFICER

1.	Dennett, Irene	$ 200.00	
			$ 200.00

J. JANITORIAL SERVICES

1.	Desjardins, Maureen	$ 3,518.00	
			$ 3,518.00

K. CIVIL EMERGENCY PREPAREDNESS

1.	Bolduc, Gaetan	$ 200.00	
			$ 200.00

L. PARKS

1. Dyke, John J.	$ 23.45	
		$ 23.45

M. WATER AND SEWER DEPARTMENTS

1. Kidder, James W.	$ 487.33	
2. Oliver, Lee E.	16,028.26	
3. Swan, Dennis E.	1,130.99	
4. Tyler, Josephine F.	13,185.07	
		$ 30,831.65

GRAND TOTAL ALL DEPARTMENTS	$214,586.27

TOWN OF DIXFIELD

GENERAL FUND

STATUS OF DEBT RETIREMENT 12/31/86

I. DEBT RETIRED/1986	Amount Financed	Amount Paid in Full	Amount Paid/1986	Interest Paid	Principal Outstanding
Close Town Dump	$18,000.00	$18,000.00	$ 4,500.00	$ 4,937.63	$ —0—

II. OUTSTANDING DEBT PAYABLE/1987	Amount Financed	Amount Paid to Date	Interest Paid to Date	Principal Outstanding	Amount Due/1987
Fire Truck - Dixfield	$ 32,000.00	$25,600.00	$11,004.89	$ 6,400.00	$3,200.00
Municipal Garage	100,000.00	30,000.00	53,968.82	70,000.00	5,000.00

III SOURCE OF FUNDS 1987

I. H. FUND — 1987

	Principal	Interest	Date of Final Payment	Remaining Payments
Fire Truck - Dixfield	$ 3,200.00	$ 700.00	3/30/88	2
Municipal Garage	5,000.00	6,000.00	11/1/2000	14
	$ 8,200.00	$ 6,700.00		

REPORT OF THE DIXFIELD POLICE DEPARTMENT

To the Citizens of Dixfield:

I take this opportunity to express my personal appreciation to the elected and appointed officials and the citizens of Dixfield for their continued cooperation and support in providing quality police services and law enforcement to all.

I am extremely pleased to note that for the first full year since I have served as your police chief, we have not been faced with any turnover in personnel. This has enabled us to work as a team for a full calendar year, initiate some new programs and provide better enforcement and service for our community. Another fact that I am equally pleased to inform you, is the fact that we enjoyed a fatality free year on the streets and highways of this jurisdiction during 1986. I am sure that increased traffic enforcement, education and police visibility were most certainly a factor in reaching that goal.

With your support we were able to purchase a new police cruiser, complete with new light bar, update the mobil radios in both cruisers to make them compatible with the Public Works frequency, which has been a great aid to both departments, and to purchase two new portable radios.

Recordable incidents handled by your department increased by 7% for 1986.

Analysis of this past year's crimes and incidents from records maintained by this office indicates that there was a 10% decrease in Part I index crimes, a 19.5% increase in Part II crimes and incidents and less than a 1% increase in all other recordable incidents.

Motor vehicle traffic summonses saw a 55% increase over last year and we can report a 22% decrease in reportable motor vehicle accidents.

I am personally very pleased with the gains made over the past year and am looking forward to a continuation in the next.

WE WORK FOR YOU.

Respectfully submitted,

Rodney Cross, Chief
Dixfield Police Department

POLICE DEPARTMENT
Left to Right: Officer, Dale C. Bellman
Chief, Rodney C. Cross — Officer, David A. Bodge

PUBLIC WORKS CREW
Left to Right: Dennis E. Swan — James W. Kidder (Public Works Director)
Josephine F. Tyler — Ronald F. Burgess — Dexter F. Frost

REPORT OF THE PUBLIC WORKS DIRECTOR

I would like to thank Lee Oliver for his five years of dedicated service to the Town of Dixfield. Lee served as Superintendent for the Water and Sewer Departments and for the past two years as Public Works Director.

In 1986 the Public Works Department constructed a new sidewalk on the westernly side of Weld Street. The sidewalk was over 1200 feet in length. Two new catch basins were also installed which were badly needed.

We were able to up-date our equipment with the purchase of a new GMC truck and new sanders for the pick-up and International truck. So far this season they have proved to be very worthwhile.

The Road Surface Management Program was in full use this past season. After analyzing the date from this study, the Averill Road was deemed to be a priority. Reconstruction of the Averill Road was started in 1986 with more to be completed this season.

I would like to thank the crew for their hard work and cooperation in the Department.

We, at the Public Works Department, wish to thank the citizens of Dixfield for their support and would welcome any constructive comments as to how we can better serve the town.

Respectfully submitted,

James W. Kidder
Public Works Director

1986

REPORT OF DIXFIELD FIRE COMPANY

We would like to take this opportunity to thank everyone for their support of the fire company this past year. This support was very evident when we had a bad woods fire on Easters Bluff last May. Sixty-four people were involved plus forest rangers and two helicopters. The terrain was so steep, it tested men and equipment to the fullest extent. We spent days and nights making sure it was

Again this year, we are asking to update one of our pumpers which is 35 years old with a new pumper-tanker combination. As we stated last year, we feel this truck will put the fire company in good shape for many years. We expect 30 years of service to you with it.

Respectfully submitted,

DIXFIELD FIRE CO., INC.

Oscar Robbins, Chief

STATEMENT

DIXFIELD FIRE COMPANY, INC.

DIXFIELD, MAINE

NOVEMBER 30, 1986

TO: TOWN OF DIXFIELD, MAINE

Fires for year ending November 30, 1986	
19 fires -- 247 men -- 462 hours	1,599.60
(236 hrs. @ $3.35 per hr.)	
(46 hrs. @ $3.50 per hr.)	
(180 hrs. @ $3.60 per hr.)	
Regular Monthly Meetings -- 12	183.00
Salary	
Fire Chief	720.00
First Assistance Chief	100.00
Second Assistant Chief	75.00
Secretary & Treasurer	100.00
TOTAL	$2,777.60

Car-Truck	3	Chimney	9
Electrical	1	False Alarm	1
Flood	1	House & Contents	2
Mill	2		

EAST DIXFIELD FIRE DEPARTMENT

Year Ending

December 31, 1986

Officers:

Chief	—	Charles R. Hall
Assistant	—	Thomas LaPlant
"	—	Clayton LaPlant
"	—	Robert Stevens
Captain	—	Thornton Osgood
Lieutenant	—	Brian Moody
Secretary-Treasurer	—	Vaughn Gagne
Moderator	—	Clyde Harvell

Responses 1986		Nature of call	Time Out	Time In	#Men
5/4/86	Dixfield	Forest Fire	7:00 P.M.	9:30 P.M.	3
10/24	Lillian Look	Chimney	5:30 A.M.	6:35 A.M.	7
10/24	Morrison Hill	Car Fire	8:20 P.M.	9:00 P.M.	6
12/ 1	Terry Robinson	House	6:17 P.M.	6:47 P.M.	8
12/18	Merle Thompson	Chimney	7:31 A.M.	8:05 A.M.	5

Training

4/23	CPR Refresher Course	12 men, 10 Guests
3/5-6	Tr. Session by Warden L. Prescott	12 Men
3/-	Tr. W/Fire Simulator at Dixfield	8 Men
5/4	Controlled Burn Wilton	4 Men
5/12-13	Air Pac Training at Dixfield	4 Men

FINANCIAL REPORT

Income:

Town of Dixfield Appropriation	$1,800.00
Town of Wilton Appropriation	1,800.00
Balance Forward, December 31, 1985	1,703.98
	$5,302.98

Expenditures:

Heating	$ 552.00
Electricity	198.76
Truck and Building Expenses	358.20
Insurances	999.00
County and Federation Dues	78.00
Training	209.00
Equipment	520.46
Chief and Secretary-Treasurer	200.00
Secretaries Supplies & Expenses	20.00
Miscellaneous	51.51
	$3,186.93
Balance, December 31, 1986	2,116.05
	$5,302.98

Vaughn Gagne

Secretary-Treasurer

LUDDEN MEMORIAL LIBRARY REPORT

Althea W. Fish
Librarian

To the Trustees of Ludden Memorial Library:

This year there were 9,474 books circulated as well as 996 magazines. There were 27 records also borrowed.

The patrons are beginning to realize the library is open in the morning from 10 to 12 as well as from 12:30 to 5:30 in the afternoon. We are also open from 6 to 8:30 Wednesday evenings. These hours are in response to requests last February and were started on a trial basis. Now that more people are using the library, we will continue the morning hours.

The Tributary Arts Council continues to supply art exhibits. They also use the library facilities at the time of their flea markets in July and September.

The adult education group uses the basement for their beginning and advanced students of quilting. These classes are taught by Mrs. Catherine Califf.

The adult children of A.A. meet Sunday evenings in the basement.

Several groups of young people have visited and we very much encourage them to do so, as well as their coming individually for recreational reading and school reports.

Many thanks are due Mrs. Alice Hardy of West Peru and Mrs. Arlene Swett of town for their hours of donated time to help catalog and process books. Mrs. Jean West and Mrs. Trudy Crosby also assisted in this operation. Appreciation is expressed to several others for their offers of help. We will be calling on them for their services later.

There have been many excellent magazines and books donated this year as well as money for memorial books. These are of great help budget-wise.

I would like to extend my gratitude and appreciation to my trustees and to all of those people who have been encouraging and supportive of my efforts to improve the collection and services offered by Ludden Memorial Library.

Respectfully submitted,
Althea W. Fish

Librarian

LUDDEN MEMORIAL LIBRARY

REPORT OF TRUSTEES — DECEMBER 31, 1986

OPERATING FUNDS:		
Balance, January 1, 1986		$ 537.20
RECEIPTS:		
Book Fines	$ 138.90	
Book Sales	160.50	
School Flea Market	18.05	$ 317.45
TOTAL AVAILABLE		$ 854.65
EXPENDITURES:		
Repair to copier	$ 65.65	
BALANCE, DECEMBER 31, 1986		$ 789 00

PRINCIPAL BALANCE OF GEORGE BARTLETT TRUST FUND

Franklin Savings Bank Balance December 31, 1985 (Certificate of Deposit No. 8405172 dated 12/17/84, Maturity date 12/17/86 Renewed 12/17/86 to 12/17/88	$8,365.43	
RECEIPTS:		
Interest to 12/31/86		865.81
PRINCIPAL BALANCE, DECEMBER 31, 1986		$9,231.24
TOTAL FUNDS IN TRUSTEES' ACCOUNT DECEMBER 31, 1986		$10,020.24

Respectfully submitted,

Harry Francis
Treasurer

NORTHERN OXFORD REGIONAL

SOLID WASTE BOARD TOWN ASSESSMENTS — 1986

TOWNS	PERCENTAGE	ASSESSMENT	MONTHLY PAYMENT
Rumford	56.93	$109,759.90	$ 9,146.66
Mexico	17.50	33,739.65	2,811.64
Dixfield	11.53	22,229.61	1,852.47
Peru	11.79	22,730.88	1,894.24
Roxbury	1.65	3,181.17	265.10
Byron	.60	1,156.79	96.40
	100.00%	$192,798.00	$16,066.51
DIXFIELD'S 1986 SUPPLEMENTAL ASSESSMENT VOTED THROUGH A SPECIAL TOWN MEETING 8/27/86 (Total Cost/1986 = $35,562.94)		$ 13,333.33	$ 1,111.11

FINANCE COMMITTEE
Left to Right (Standing): Anthony Bucci, Tony Martin, Bentley Crosby, Ralph Carter, Sue Gallant
Left to Right (Seated): Ann Gagnon, Beverly Glover, Alice McKay, Margery Blonder, Norene Clarke (Vice Chairman)
Missing from Picture: Adeline Menthe, Norman Towle, Montell Kennedy, Mary Vargae

DIXFIELD FINANCE COMMITTEE REPORT

Since the 1986 Town Report, the Dixfield Finance Committee has undergone some internal changes, not the least of which were the changes in chairmen. Following the 1986 Annual Town Meeting Paul Burhans was elected chairman, Norine Clarke, vice-chairman, and Margery Blonder, secretary. Formal by-laws were drawn up, proposed to, and agreed upon by the members of the committee. Meetings were held every other month to receive updates and reports from the Town Manager, James Bennett, who helped ease the transition between managers.

When Paul Burhans resigned to move to Florida, Jessica Josephs was elected chairperson. At the January, 1987 meeting, she resigned because of a job transfer. Several vacancies have occurred on the board and some new members were appointed to fill unexpired terms. Other vacancies do still exist.

Despite the many changes, the board continued to function and went into deliberations for the March, 1987 Annual Town Meeting with weekly meetings starting January 14, 1987.

Respectfully submitted

Norine Clarke, Vice-Chairman
Dixfield Finance Committee

REPORT OF PARK COMMISSION

Harlow Park, Marble Memorial Park, and McGouldrick Park are in reasonably good condition. We have completed many tasks in all three parks, but there seems to be a never-ending list of new projects that need attention.

The following describes some of the projects that have been completed, or are nearly complete:

HARLOW PARK: The benches in the dugouts were painted, and a few boards in the bleachers were replaced. There is a need for more in the spring.

MARBLE MEMORIAL PARK: The bleachers were painted, and the back-stop poles and wire were replaced

McGOULDRICK PARK: We have acquired five picnic tables; one of them was donated by Carl Austin. The warming hut was painted. There was a well-attended "Community Clean-Up Day." We organized a "Kids Craft and Game Days" with about 25 children participating. A new baby swing was made and donated by John Dyke. Jim Hanson donated a refrigerator so that next spring we will be able to sell cold drinks at the park. The brush was cut and the base of the BMX track was completed. The remaining work will be done early this spring. There have been six horseshoe pit boarders built and will be installed in the spring. Craig Coulthard is in the process of drilling holes in the wood we purchased for a wooden "Play Gym". This is also planned to be completed in the spring.

Most of this work could not have been done without the help and support of the boys and girls of Dixfield and their Moms and Dads, the Mountain Valley Training boys, and Jim Convery. There has been a considerable decrease in the vandalism due to the increase usage of the parks. I urge all the people in town to treat our recreational facilities with respect.

Respectfully,

Cindie Coulombe
Chairman

THE IONE HARLOW SCHOLARSHIP COMMITTEE REPORT

This year all awards were used by recipients, none being returned unused. The understanding being that if a student at a late date decides not to attend college as planned, the money should be returned to be used by another.

The awards this year ranged from $200 to $500 according to need. We try to set up short interviews with the applicants to better know their needs and know them and their plans. Parents, in fairness to our program, are asked to complete the original questionnaire sent home with the student. We appreciate the cooperation.

The committee again looks forward to helping administer the program set up by Miss Harlow's generosity. The following were helped through scholarships:

9	Dirigo High School seniors
7	Former Dirigo Graduates in College
16	

Respectfully submitted,

Sarah Drury
Janice Hall
Sara Pepper

REPORT OF THE TUSCAN LODGE NO. 22, I.O.O.F., ODD FELLOWS AND REBEKAHS SCHOLARSHIP FUND

At the Annual Town Meeting of March 16, 1985, the town voted to accept in trust the amount of $36,534.16 from the Tuscan Lodge No. 22, I.O.O.F., Odd Fellows and Rebekahs of Dixfield. This fund is to be administered by the Municipal Officers of the Town of Dixfield, and the accrued interest is to be awarded as scholarships to the students of S.A.D. No. 21 who wish to further their education.

This year scholarships in the amount of $100 and $200 were awarded to eight students of S.A.D. No. 21.

Interest Accrued 7/85 - 12/85		$1,255.41
Scholarships awarded	$1,200.00	
Costs of Scholarship Cerificates	41.00	
Balance Forward 12/31/86	14.41	
	$1,255.41	$1,255.41

Respectfully submitted,

BOARD OF SELECTMEN
TOWN OF DIXFIELD

William M. Thorpe
Licensed Plumbing Inspector #351
Town of Dixfield

December 15, 1986

To the Board of Selectmen, Town of Dixfield:

The following is my report as Plumbing Inspector for the year 1986:

A total of 18 permits were issued and inspected.

9 were for internal plumbing.
9 were for subsurface waste water disposal systems.

Respectfully submitted,

William M. Thorpe
L.P.I. #351
Dixfield, Maine 04224

HEALTH OFFICER'S REPORT

To the Citizens of Dixfield,

We had a few complaints which were taken care of quickly and with no problems for either party.

I have worked again with the school nurse on school physicals and scoliosis screenings. I have re-checked the sanitation of the schools both on a regular basis and on complaints from other sources. I do feel some areas could be improved on. But with all things considered, there has been a good, healthful year.

Communicable diseases as reported by the school nurse are as listed:

Chicken Pox	6 cases
Non A & Non B. Hepatitis	7 cases
Scarlet Fever	1 case

Again, I wish to thank everyone for the cooperation shown me in doing a sometimes unpleasant job. We are fortunate in having citizens that have such an interest in their town. In return for their help, I have in mind several projects which I hope to be able to carry out in the ensuing year that may be helpful to anyone that wishes to take advantage of it.

Respectfully submitted,

Irene Dennett, R.N.
Town Health Officer

JAY ANIMAL SHELTER
1986 STATISTICS

Town	Strays Brought In	Strays Picked Up	Total	Number Claimed	% Claimed	False Runs	Warnings Issued	Cats Sheltered	Misc. Animals
Canton	13	4	17	4	24%	8	7	39	—
Dixfield	1	39	40	14	35%	18	20	49	—
Fayette	2	5	7	1	15%	6	9	8	—
Jay	20	118	138	50	36%	78	40	83	1 skunk, 2 racoons, 2 snapping turtles
Leeds	7	0	7	0	0	0	0	15	—
Livermore	7	27	34	13	38%	9	15	25	—
Livermore Falls	7	63	70	28	40%	45	30	40	—
Wilton	10	58	68	31	46%	63	23	41	—

14 dead dogs picked up
11,050 pounds of dog food consumed

— NOTICE —

ANIMAL CONTROL - 1987

Please be advised that the Animal Control Officer for the year 1987 will be Rick Caron of the Jay Animal Shelter. He can be reached by calling 1-897-3657 or writing R.F.D. #2, Box 3761, Jay, Maine 04239.

The Jay Animal Shelter will provide the Town the use of its facility for stray and abandoned dogs and cats and will charge the Town and/or its residents the following rates:

DOGS

Town	**Residents**
Claimed, no charge	Claimed, charge of $12.50 to be paid to the Town plus $10.00 impound fee to be paid to the shelter plus $4.00 per day boarding fee.
Unclaimed,	Unclaimed, N/A
$10.00 per dog	Disposal of animals belonging to residents available variable rates.

CATS

Claimed, no charge	Claimed, $2.00 per day
Unclaimed, no charge	Unclaimed, N/A

All dogs picked up and claimed must have a release form from the Town, which requires that the dogs are licensed and the Town fee has been paid. The release form and required fee is for **each** dog.

TOWN OF DIXFIELD, MAINE
Annual Financial Report
For the Year Ended December 31, 1986

TABLE OF CONTENTS

FINANCIAL SECTION	Exhibits
Auditor's Report	
General Purpose Financial Statements	
Combined Balance Sheet - All Fund Type and Account Groups	A
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types	B
State of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund Types	C
Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Fund Types	D
Statement of Revenues, Expenditures, and Changes in Fund Balances - Trust Fund	E
Combined Statement of Revenues, Expenses, and Changes in Retained Earnings - All Proprietary Fund Types	F
Combined Statement of Changes in Financial Position - All Proprietary Fund Types	G
Summary of Significant Accounting Policies and Notes to Financial Statements	
Comments on Compliance and Internal Control - Office of Revenue Sharing	

SUPPLEMENTAL SECTION	Schedules
Schedule of Cash Receipts and Cash Disbursements - All Funds	1
Cash Reconciliation - All Funds	2
Valuation, Assessment and Collection	3
Analysis of Taxes Receivable, Tax Liens and Tax Acquired Property	4
Statement of Departmental Operations	5
Statement of Estimated and Actual Revenue	6

Edward J. McInnis
Certified Public Accountant

Edward J. McInnis
Certified Public Accountant
45-49 MAIN STREET
WATERVILLE, MAINE 04901

EDWARD J. McINNIS
Certified Public Accountant

TELEPHONE
207-872-8878

February 6, 1987

Town Council
Town of Dixfield
Dixfield, Maine

I have examined the combined financial statements of the Town of Dixfield, Maine, and the combining and individual fund financial statements of the Town for the year ended December 31, 1986, as listed in the foregoing Table of Contents. My examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as I considered necessary in the circumstances.

In my opinion, the financial statements listed in the aforementioned Table of Contents present fairly the financial position of such funds and account groups of the Town of Dixfield, Maine, at December 31, 1986, and the results of its operations of such funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year. Also, in my opinion, the combining and individual fund financial statements referred to above present fairly the financial position of the individual funds of the Town of Dixfield, Maine at December 31, 1986, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The accompanying supplemental schedules and related information presented on the following pages are not necessary for a fair presentation of the financial statements, but are presented as additional analytical data. This information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements mentioned above and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Edward J. McInnis

1 of 29

TOWN OF DIXFIELD, MAINE
Combined Balance Sheet
All Funds Types and Account Groups
December 31, 1986

Assets:	Governmental Fund Types	Proprietary Fund Types		Fiduciary Fund Types	Account Groups	
		Enterprise				
	General	Sewer	Water	Trust Funds	General Fixed Assets	General Long-Term Debt
Assets:						
Cash in Banks	$204,615.85	$ 32,178.44	$ 19,006.74	$ 30,249.47	$.--	$.--
Investments	.--	.--	.--	430,826.85	.--	.--
Taxes Receivable	77,540.30	.--	.--	.--	.--	.--
Tax Liens	8,408.98	.--	.--	.--	.--	.--
Tax Acquired Property	1,859.05	.--	.--	.--	.--	.--
Accounts Receivable	225.50	10,109.44	1,576.91	.--	.--	.--
Due from Other Funds	.--	12,000.00	.--	.--	.--	.--
Amount to be Provided for Retirement of General Long-Term Debt	.--	.--	.--	.--	.--	76,400.00
Sewer Treatment Plant - Net of Depreciation of $235,417.85	.--	3,800,928.80	.--	.--	.--	.--
Materials and Supplies	.--	2,002.92	12,056.29	.--	.--	.--
Water Operating Property - Net of Depreciation of $112,079.72	.--	.--	354,370.14	.--	.--	.--
Land, Buildings, Equipment and Vehicles	.--	.--	.--	.--	960,256.00	.--
Total Assets	$292,549.68	$3,857,219.60	$387,010.08	$461,076.32	$960,256.00	$76,400.00

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

Edward J. McInnis
Certified Public Accountant

Edward J. McInnis
Certified Public Accountant

TOWN OF DIXFIELD, MAINE
Combined Balance Sheet
All Fund Types and Account Groups
December 31, 1986

Liabilities and Fund Equity	Governmental Fund Types	Proprietary Fund Types		Fiduciary Fund Types	Account Groups	
		Enterprise				
	General	Sewer	Water	Trust Funds	General Fixed Assets	General Long-Term Debt
Liabilities:						
Accounts Payable	$ 2,491.00	$.--	$.--	$.--	$.--	$.--
Deferred Revenue	15,501.22	.--	.--	.--	.--	.--
Due to Other Funds	.--	.--	12,000.00	.--	.--	.--
Accrued Interest Payable	.--	.--	14,106.57	.--	.--	.--
Sales Tax Payable	.--	.--	.--	.--	.--	6,400.00
Bonds Payable	.--	793,515.00	329,900.00	.--	.--	.--
Deferred Property Tax Revenue	72,529.68	.--	.--	.--	.--	70,000.00
Total Liabilities	90,521.90	793,515.00	356,006.57	.--	.--	76,400.00
Fund Equity:						
Contributed Capital	.--	3,151,643.38	.--	.--	.--	.--
Funded Debt Retired through Surplus	.--	.--	27,175.00	.--	.--	.--
Customers Advances for Construction	.--	.--	3,631.57	.--	.--	.--
Investment in Fixed Assets	.--	.--	.--	.--	960,256.00	.--
Retained Earnings	.--	(87,938.78)	196.94	.--	.--	.--
Fund Balances						
Reserved for Endowments	.--	.--	.--	326,027.60	.--	.--
Unreserved:						
Designated	9,179.11	.--	.--	135,048.72	.--	.--
Undesignated	192,957.67	.--	.--	.--	.--	.--
Total Fund Equity	202,127.78	3,063,704.60	31,003.51	461,076.32	960,256.00	.--
Total Liabilities and Fund Equity	$292,649.68	$3,857,219.60	$387,010.08	$461,076.32	$960,256.00	$76,400.00

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

Edward J. McGinnis
Certified Public Accountant

Edward J. McGinnis
Certified Public Accountant

Exhibit B

TOWN OF DIXFIELD, MAINE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Fund Types
For the Year Ended December 31, 1986

	Governmental Fund Type		Proprietary Fund Type	Fiduciary Fund Type
	General	Special Revenue	Enterprise	Trust and Agency
Revenues:				
Property Taxes	$658,685.00	$.--	$.--	$.--
Non-Property Taxes and Tax Penalties	143,830.13	33,637.00	.--	.--
Intergovernmental Revenue	120,297.31	.--	.--	.--
Charges for Services	3,748.99	.--	191,082.94	.--
Investment Income	11,907.58	.--	2,927.96	84,718.63
Trust Funds	16,100.00	.--	.--	.--
Total Revenues	954,569.01	33,637.00	194,010.90	84,718.63
Expenditures:				
General Government	75,625.36	.--	.--	.--
Employee Benefits	43,200.02	.--	.--	.--
Protection	126,894.07	.--	.--	.--
Health and Sanitation	35,800.92	.--	.--	.--
Public Works	202,276.64	.--	.--	.--
Human Services	23,015.42	.--	.--	.--
Libraries	13,614.06	.--	.--	.--
Cemeteries	10,385.16	.--	.--	.--
Unclassified	21,004.31	.--	.--	.--
Special Assessments	420,791.58	.--	.--	.--
Recreation	5,826.11	.--	.--	.--
Debt & Interest	19,866.59	.--	.--	.--
Total Expenditures	998,300.24	.--	.--	.--
Excess of Revenues Over (Under) Expenditures	(43,731.23)	33,637.00	194,010.90	84,718.63
Other Financing Sources (Uses):				
Operating Transfers In	33,235.00	.--	.--	.--
Operating Transfers Out	.--	33,235.00	211,354.93	41,426.91
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(10,496.23)	402.00	(17,344.03)	43,291.72
Fund Balance - January 1, 1986	225,421.20	(402.00)	3,106,952.14	417,784.60
Adjustments - Exhibit C	(12,797.19)	.--	5,100.00	.--
Fund Balance - December 31, 1986	$202,127.78	$.--	$3,094,708.11	$461,076.32

4 of 29

Edward J. McInnis
Certified Public Accountant

Exhibit C

TOWN OF DIXFIELD, MAINE
Statement of General Funds
Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 1986

	Budget	Actual	Variance Favorable (Unfavorable
Revenues:			
Taxes			
General Property Taxes	$ 658,685.00	$658,685.00	$.--
Excise Taxes	111,179.00	131,777.56	20,598.56
Interest & Penalties	4,000.00	8,286.78	4,286.78
Supplemental	.--	3,765.79	3,765.79
Intergovernmental Revenue			
State of Maine - Revenue Sharing	97,077.00	97,077.00	.--
State of Maine - Local Road Assistance	36,203.20	19,407.64	(16,795.56)
State of Maine - Reimbursement	4,250.00	3,812.67	(437.33)
Unclassified	2,889.00	3,748.99	859.99
Interest on Investments	17,500.00	11,907.58	(5,592.42)
Trust Funds	16,100.00	16,100.00	.--
Transfer from Federal Revenue Sharing	35,514.00	33,235.00	(2,279.00)
Total Revenues and Transfers	989,397.20	987,804.01	4,406.81
Expenditures:			
General Government	81,620.00	75,625.36	5,994.64
Employee Benefits	48,700.00	43,200.02	5,499.98
Protection	136,572.03	126,894.07	9,677.96
Cemeteries	11,300.00	10,385.16	914.84
Health and Sanitation	35,912.94	35,800.92	112.02
Public Works	205,044.92	202,276.64	2,768.28
Human Services	24,115.95	23,015.42	1,100.53
Libraries	14,500.00	13,614.06	885.94
Special Assessments	435,360.44	420,791.58	14,568.86
Recreation	9,204.25	5,826.11	3,378.14
Debt and Interest	21,300.00	19,866.59	1,433.41
Unclassified	23,100.00	21,004.31	2,095.69
Total Expenditures	1,046,730.53	998,300.24	48,430.29
Excess of Expenditures Over (Under) Revenues and Transfers	(63,333.33)	(10,496.23)	52,837.10
Fund Balance - January 1, 1986	225,421.20	225,421.20	.--
Adjustment - Note	.--	(12,797.19)	(12,797.19)
Fund Balance - December 31, 1986	$ 162,087.87	$202,127.78	$ 40,039.91

Edward J. McInnis
Certified Public Accountant

Exhibit D

TOWN OF DIXFIELD, MAINE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Special Revenue Funds
For the Year Ended December 31, 1986

	Federal Revenue Sharing	
Revenues		
Entitlement Payments	$ 33,637.00	
Total Available		$ 33,637.00
Appropriations		
Police Protection	$ 9,600.00	
Total Appropriations		33,235.00
Total		$ 402.00
Fund Balance - January 1, 1986		(402.00)
Fund Balance - December 31, 1986		$.--

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

6 of 29

Edward J. McInnis
Certified Public Accountant

TOWN OF DIXFIELD, MAINE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Trust Funds
For the Year Ended December 31, 1986

	Scholarship Trust	Library Trust	School Trust	Cemetery Trust	Community Fund Trust	Total Trust Funds
Revenues:						
Investment Income	$ 7,324.92	$ 918.69	$163.25	$12,804.10	$ 63,627.67	$ 84,718.63
Total Revenues	7,924.92	918.69	163.25	12,804.10	63,627.67	84,718.63
Operating Transfers Out	3,875.24	449.23	79.83	5,909.05	31,113.56	41,426.91
Excess of Revenues Over (Under) Operating Transfers Out	4,409.68	469.46	83.42	6,895.05	32,514.11	43,291.72
Fund Balances - January 1, 1986	39,081.02	4,530.37	805.14	59,592.11	313,775.96	417,784.60
Fund Balances - December 31, 1986	$43,130.70	$4,999.83	$888.56	$66,487.16	$346,290.07	$461,076.32
Fund Balances - December 31, 1986 Consist of:						
Principal	$36,534.16	$4,000.00	$750.00	$54,508.63	$230,234.81	$326,027.60
Unexpended Income	6,596.54	999.83	138.56	11,978.53	116,055.26	135,048.72
	$43,130.70	$4,999.83	$888.56	$66,487.16	$346,290.07	$461,076.32

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

Edward J. McInnis
Certified Public Accountant

Edward J. McInnis
Certified Public Accountant

Exhibit F

TOWN OF DIXFIELD, MAINE
Enterprise Fund - Sewer and Water Utility
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 1986

	Sewer	Water
Operating Revenues:		
Customer Services	$ 130,121.81	$ 60,593.20
Miscellaneous	90.06	277.87
Investment Income	2,316.34	611.62
Total Revenues	132,528.21	61,482.69
Operating Expenses (Other Than Depreciation):		
Purification System - Operation	.--	7,661.27
Pumping System - Operation	14,041.42	841.94
Distribution Expenses - Operation	27,118.21	356.76
Source of Supply - Maintenance	.--	133.90
Purification System - Maintenance	.--	1,089.71
Transmission Expenses - Maintenance	38.31	9.01
Distribution Expense - Maintenance	.--	5,629.58
General Maintenance	1,591.18	113.75
Customers Accounting and Collection	4,391.38	4,694.28
General and Miscellaneous Expenses	17,676.71	10,185.34
Interest - Long-Term	43,290.00	24,325.16
Total Operating Expenses	108,147.21	55,040.70
Operating Profit (Loss) Before Depreciation	24,381.00	6,441.99
Depreciation of Plant Assets	41,329.21	6,837.81
Net Operating Profit (Loss)	(16,948.21)	(395.82)
Fund Balance - Beginning of Year	3,080,652.81	26,299.33
Adjustments	.--	5,100.00
Fund Balance - End of Year	$3,063,704.60	$ 31,003.51

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

8 of 29

Edward J. McInnis
Certified Public Accountant

Exhibit G

TOWN OF DIXFIELD, MAINE
Statement of Changes in Financial Position
Sewer and Water Utility
For the Year Ended December 31, 1986

	Sewer Utility	Water Utility
Funds Provided:		
From Operations:		
Net Income (Loss)	$(16,948.21)	$ (395.82)
Add Charges Which Did Not Reduce Working Capital:		
Depreciation	41,329.91	6,837.81
Funded Debt Through Surplus	.--	6,525.00
Total Provided From Operations	24,381.70	12,966.99
Funds Applied:		
From Operations: Reduction in Customers' Advances		
Payments on Long-Term Obligations	19,485.00	6,525.00
Expenditures for Operating Property	842.74	2,468.12
Reduction in Customers Advances for Construction	.--	350.00
Total Funds Applied	20,327.74	9,343.12
Increase (Decrease) in Working Capital	$ 4,053.96	$ 3,623.87
The Changes in Working Capital Consist of:		
Current Assets:		
Cash	$ 6,034.27	$ 440.51
Receivables	(2,104.16)	376.65
Inventory	123.85	2,667.25
Increase (Decrease) in Current Assets	4,053.96	3,484.41
Current Liabilities:		
Accounts Payable	.--	139.46
Increase (Decrease) in Working Capital	$ 4,053.96	$ 3,623.87

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

Edward J. McInnis
Certified Public Accountant

TOWN OF DIXFIELD, MAINE
Notes to the Financial Statements
For the Year Ended December 31, 1986

I. Financial Reporting Entity

For financial reporting purposes, in conformance with N.C.G.A. Statement 3, for Town of Dixfield, Maine includes all funds, account groups, and authorities that are controlled by or dependent on the Town's Executive or legislative branches. (The Manager or the Council respectively). Control by or depending on the Town was determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligations of the Town. Obligations of the Town to finance any deficits that may occur or receipt of significant subsidies from the Town are based on the foregoing criteria. The following organizations are included in the Town's annual report.

The Town's Water System
The Town's Sewer System

II. Summary of Significant Accounting Policies

The accounting policies of the Town conform to generally accepted accounting principles and applicable to governments. The following is a summary of the more significant policies.

A. Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. Each fund is operated and accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equities, revenues and expenditures. The various funds are grouped by type in the financial statements. The following fund types are used by the Town:

GOVERNMENTAL FUNDS

General Fund - the General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From this fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust, or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

FIDUCIARY FUNDS

Trust Funds - Trust Funds are used to account for assets received by the Town and held in the capacity of trustee, custodian or agent.

Edward J. McInnis
Certified Public Accountant

II. Summary of Significant Accounting Policies (Continued):

B. Fixed Assets and Long-Term Liabilities

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds and fiduciary funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Asset Group, rather than in governmental funds. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated. No depreciation has been provided on general fixed assets.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. The account group is not a "fund". It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

Noncurrent portions of long-term receivables due to governmental funds are reported on their balance sheets, in spite of their spending measurement focus. Special reporting treatments are used to indicate, however, that they should not be considered "available spendable resources", since they do not represent net current assets. Recognition of governmental fund type revenues represented by noncurrent receivables is deferred until they become current receivables. Noncurrent portions of long-term receivables are offset by fund balance reserve accounts.

C. Basis of Accounting

Governmental, expendable trust, and agency funds are accounted for on the modified accrual basis of accounting. Governmental and expendable trust fund revenues are recognized when received in cash except those accruable, which are recorded as receivables when measurable and available to pay current-period liabilities. Such revenue items are property taxes, and reimbursable-type grants. Expenditures are recognized on the accrual basis with the following exceptions that are in conformity with generally accepted accounting principles: general long-term obligations principal and interest are reported only when due, prepaid items are reported as current-period expenditures, rather than allocating costs to the periods when the items are used; and cost of accumulated unpaid vacation and sick leave are reported in the period due and payable rather than in the period earned by employees.

II. Summary of Significant Accounting Policies (Continued):

C. Basis of Accounting (Continued)

Proprietary, nonexpendable trust, and pension trust funds are accounted for on the accrual basis of accounting. Their revenues are recognized in the period earned and expenses are recognized in the period incurred. Proprietary funds' unbilled services receivable are recognized are revenue at year end.

D. Budgetary Accounting

An operating budget is adopted each fiscal year for the General and Special Revenue Funds on the same modified accrual basis used to reflect actual revenues and expenditures. Town budgetary control is exercised at the department level.

E. Inventories

Inventories are stated at the lower of first-in, first-out cost or market. The costs of inventory items are recognized as expenditures in governmental funds when purchased and as expenses in proprietary funds when used.

F. Depreciation

No depreciation is provided on general fixed assets. Depreciation is charged to operations of proprietary, nonexpendable trust, and pension trust funds over the fixed assets' estimated useful lives using the straight-line method. The following lives are used:

Building and Improvements	50 - 100 years
Motor Vehicles and Motorized Equipment	4 - 8 years
Furniture, Machinery and Equipment	4 - 10 years

G. Reserves and Designations

Portions of fund equity are segregated for future use, and are therefore not available for future appropriation or expenditure.

Designations of unreserved fund balances in governmental funds indicate Town management's tentative plans for use of financial resources in a future period.

H. Grants and Other Intergovernmental Revenues

Federal grants and assistance awards made on the basis of entitlement periods are recorded as intergovernmental receivables and revenues when entitlement occurs. Federal reimbursement-type grants for the acquisition of fixed assets of proprietary fund types are recorded as intergovernmental receivables and contributed capital when the related expenditure occurs. All other federal reimbursement-type grants are recorded as intergovernmental receivables and revenues when the related expenditures/expenses are incurred.

II. Summary of Significant Accounting Policies (Continued):

I. Interfund Transactions

During the course of normal operations the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying financial statements generally reflect such transactions as operating transfers. Operating subsidies are also recorded as operating transfers. The classification of amounts recorded as subsidies, advances, or equity contributions is determined by Town management.

III. Fund Balance and REtained Earnings Deficit

At December 31, 1986 the Enterprise Funds had the following retained earning:

Water Fund	$ 196.94
Sewer Fund	(87,938.78)

The above deficit will be eliminated by either future appropriation of the Town's revenues or increased user charges.

IV. Property Taxes

The Town's property taxes were levied on July 14, 1986, on the assessed valuation of property location in the Town as of April 1, 1986. Assessed values are established annually by the Town at an estimated 100% of current market value. Real estate property in the Town for the 1986 levy was assessed at $31,223,300.00 and personal property taxes at $1,710,950.00. These represent 100% of estimated current value. The Town's operating tax rate is currently .020 mills. Taxes are due on November 3, 1986, and are delinquent after that date. Revenues from property taxes, however, are recognized when they become both measurable and available. Accordingly, those receivables collected during the year and during the sixty day period immediately following December 31, 1986, are recognized as revenues for the year. Receivables estimated to be collectible subsequent to the sixty day period, are reflected as deferred revenues.

V. Interfund Receivables and Payables

The following balances at December 31, 1986, represent individual fund interfund receivables and payables.

Enterprise Fund - Sewer Utility From Water Utility Fund	$ 12,000.00

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V. Interfund Receivables and Payables (Continued):

Enterprise Fund - Water Utility	
Sewer Utility Fund	$ 12,000.00

VI. Fixed Assets and Depreciation

Components of the Town's fixed assets at December 31, 1986, are summarized as follows:

	Enterprise Fund		
	Sewer		Water
Land	$205,690.00	$.--	$ 1,270.00
Land Improvements	.--	.--	221,143.90
Buildings and Improvements	392,660.00	34,694.98	17,069.99
Equipment and Vehicles	361,906.00	7,476.66	10,007.39
Water System	.--	.--	216,958.58
Sewer System	.--	3,994,475.01	.--
	$960,256.00	$4,036,646.65	$466,449.86

VII. Accumulated Unpaid Employee Benefits

Sick leave shall accrue at the rate of (1) work day for each full calendar month of service, cumulative to a maximum of (90) working days.

Sick leave may be used only in the following case: personal illness or physical incapacity of such a degree as to render the employee unable to perform the duties of his position, unless the employee is capable of other work in his division and assigned to such other work.

If requested, the employee shall furnish the selectmen with a certificate from his attending physician after five consecutive days of use.

Absences for a fraction or part of a day that are chargeable to sick leave in accordance with this section, shall be charged proportionately in an amount not smaller than (½) day.

Sick leave usage shall be recorded regularly on the payroll.

The selectmen shall review all sick leave records periodically and shall investigate any cases which indicate abuse of the privilege. Willful abuse of the sick leave privilege shall be cause for dismissal.

Employees are eligible for Workmen's Compensation for a service-connected injury and may elect to take earned sick leave in addition to compensation to the extent that it provides full regular pay, and to the extent of the earned sick leave credit.

VII. Accumulated Unpaid Employee Benefits (Continued):

Starting January 1, 1983, sick leave shall accrue at the rate of ten (10) working days (80 hours) per year computed 6.67 hours for each full calendar month of service, cumulative to a maximum of seventy-five (75) working days.

Vacation Time

All full-time employees shall receive a paid vacation based on their length of service from the last date of hire, as follows:

1 year (s) but less than 12 years	= 1 week (s)
2 year (s) but less than 9 years	= 2 week (s)
9 year (s) but less than 18 years	= 3 week (s)
10 year (s) but less than 22 years	= 4 week (s)
22 year (s) or more	= 5 week (s)

Vacation pay shall be the regular weekly salary of the employee or (40) hours at his regular hourly rate.

Employees may take no more than (2) consecutive weeks at any one time.

An employee, upon resigning, will be entitled to any unused vacation pay due him.

Vacations are not cumulative from year to year, but must be taken during the calendar year.

When two or more vacation requests conflict, preference in time of vacation shall be given to the employee with the most seniority.

An employee shall not be allowed to work and be paid double his usual wage during his vacation period, unless approved by the Selectmen.

Vacation weeks shall correspond with calendar weeks, unless otherwise approved by the Selectmen.

All vacation requests must be approved by the Selectmen.

The total contingent liability at December 31, 1986 was -0-.

VIII. Accounts Receivable 12-31-86

Miscellaneous	Accounts	$ 225.50

Edward J. McInnis
Certified Public Accountant

IX. Departmental Accounts Designated for Subsequent Years' Expenditures

	General Fund	
Police Department-Cruiser	$ 2,572.85	
Fire Truck Fund	10,000.00	
Dog Control	514.44	
Snowmobile Fund	801.18	
Gasoline	(9,317.98)	
Odd Fellows and Rebekah Scholarship	114.41	
Dixfield Community Fund	2,725.34	
Ione Harlow Scholarship	607.03	
Ministerial and School Funds	152.87	
Computer	1,000.00	
Total - Exhibit A		$ 9,170.11.

X. Investments

The Town owned the following investments at December 31, 1986, consisting entirely of marketable debt securities:

	Cost	Market
Trust Funds	$430,826.85	$434,604.65

XI. Long-Term Debt

Long-term debt of the Town is as follows:

	Balance Jan. 1, 1986	Additions (Reductions	Balance Dec. 31, 1986
Bonds Payable			
Enterprise Fund			
Sewer Construction			
Farmers Home Administration			
5% - 7/28/80	$747,000.00	$(19,000.00)	$728,000.00
5% - 11/14/85	66,000.00	(485.00)	65,515.00
	813,000.00	(19,485.00)	793,515.00
Bonds Payable			
Water Department			
Farmers Home Administration			
5% - 1/20/81	306,000.00	(6,000.00)	300,000.00
5% - 3/25/82	30,425.00	(525.00)	29,000.00
	$336,425.00	$ (6,525.00)	$329,000.00

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Certified Public Accountant

XI. Long-Term Debt (Continued):

	Balance Jan. 1, 1986	Additions (Reductions)	Balance Dec. 31, 1986
General Long-Term Obligation			
National Shawmut Bank			
Various - 11/1/80	$ 75,000.00	$(5,000.00)	$70,000.00
Notes Payable			
Maine National Bank			
Fire Trust			
7.3% - 3/30/79	9,600.00	(3,200.00)	6,400.00
Depositors Trust Company			
Old Dump			
11% - 3/19/82	4,500.00	(4,500.00)	.--
	$ 89,100.00	$(12,700.00)	$76,400.00

Edward J. McInnis
Certified Public Accountant

XI. Long-Term Debt (Continued):

The annual requirements to pay principal and interest on the obligations outstanding at December 31, 1986, are as follows:

	Enterprise Fund		General Long-Term Obligation Account Group
	Sewer	Water	
1987	$55,400.00	$23,020.00	$11,147.50
1988	54,450.00	24,893.75	10,577.50
1989	53,500.00	24,457.50	10,282.50
1990	52,550.00	24,021.25	9,877.50
1991	56,600.00	23,585.00	9,465.00
1992	55,400.00	23,148.75	9,045.00
1993	54,200.00	25,862.50	8,620.00
1994	53,000.00	25,268.75	8,185.00
1995	51,800.00	24,675.00	7,745.00
1996	50,600.00	24,081.25	7,300.00
1997	56,600.00	23,487.50	6,850.00
1998	55,100.00	23,131.25	6,395.00
1999	53,600.00	22,525.00	5,935.00
2000	52,100.00	21,918.75	5,470.00
2001	50,600.00	21,312.50	.00
2002	49,100.00	23,706.35	.00
2003	47,600.00	23,192.50	.00
2004	46,100.00	22,428.75	.00
2005	44,600.00	21,665.00	.00
2006	56,600.00	20,901.25	.00
2007	54,350.00	23,137.50	.00
2008	52,100.00	22,603.75	.00
2009	49,850.00	21,670.00	.00
2010	54,600.00	20,736.35	.00
2011	.00	19,802.50	.00
2012	.00	1,868.75	.00
	$1,260,400.00	$577,101.45	$116,895.00

XII. Segment Information for Enterprise Funds:

The Town maintains two enterprise funds, which provide sewer and water services. The Sewer Fund and Water Fund comprise the utility segment. Segment infomation for the year ended December 31, 1986, is as follows:

	Utility Segment	
	Sewer Fund	Water Fund
Operating Revenues	$ 132,528.21	$ 61,482.69
Depreciation Expense	$ 41,329.31	$ 6,837.81
Operating Income or (Loss)	$ 58,277.42	$ 7,233.63
Net Income or (Loss)	$ (16,948.21)	$ 395.82

Edward J. McInnis
Certified Public Accountant

XII. Segment Information for Enterprise Funds (Continued):

Plant, Property and Equipment:		
Additions	$ 1,142.04	$ 2,468.12
Net Working Capital	$ 36,805.80	$ 14,114.94
Bonds and Other Long-Term Obligations Payable from Operating Revenue	$ 19,485.00	$ 6,525.00
Total Equity	$3,063,704.60	$ 31,003.51

XIII. Contingent Liabilities:

There are no outstanding claims against the Town of Dixfield, Maine on December 31, 1986.

XIV. Statutory Debt Limit:

In accordance with 30 MRSA, Section 5061, as amended, no municipality shall incur debt for specified purposes in excess of certain percentages of state valuation of such municipality. At December 31, 1986, the Town was in compliance with these provisions.

XV. Adjustments to Fund Balance - General Fund:

Increase:		
Miscellaneous		$ 2,956.05
Decrease:		
Miscellaneous	$ 2,759.92	
Deferred Property Taxes	12,993.32	15,753.24
Net Adjustment - Exhibit B & C		$(12,797.19)

Edward J. McInnis
Certified Public Accountant

TOWN OF DIXFIELD
Dixfield, Maine

Comments on Compliance and Internal Control

I have examined combined financial statements of the Town of Dixfield for the year ended December 31, 1986, and have issued my report thereon dated February 6, 1987. As part of my examination, I made a study and evaluation of the system of internal accounting control of the Town of Dixfield to the extent I considered necessary to evaluate the system as required by generally accepted auditing standards and the standards for financial and compliance audits contained in the U.S. General Accounting Office Standards for Audit of Governmental Organizations, Programs, Activities and Functions. For the purposes of this report, I have classified the significant internal accounting controls into the categories of billings, receivables, cash receipts, purchasing and receiving, accounts payable, cash disbursements, payroll, inventory control, property and equipment and general ledger. My study included all of the control categories listed above. The purpose of my study and evaluation was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the Town's financial statements. My study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole or on any of the categories of controls identified above.

The management of the Town is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements.

Because of the inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

My study and evaluation, made for the limited purpose described in the first paragraph, would not necessarily disclose all material weaknesses in the system. Accordingly, I do not express an opinion on the system of internal accounting control of the Town taken as a whole, or on any of the categories identified in the first paragraph. However, my study and evaluation disclosed no condition that I believe to be a material weakness.

This report is intended solely for the use of the management of the Town of Dixfield, the Office of Revenue Sharing and other associated federal organizations and should not be used for any other purpose.

Edward J. McInnis
Certified Public Accountant

TOWN OF DIXFIELD, MAINE

SUPPLEMENTARY INFORMATION

December 31, 1986

Edward J. McInnis
Certified Public Accountant

Schedule 1

TOWN OF DIXFIELD, MAINE
Schedule of Cash Receipts and Disbursements
All Funds
For the Year Ended December 31, 1986

	General Fund	Enterprise Fund		Trust Funds
		Sewer	Water	
Balance - January 1, 1986	$ 206,463.17	$ 26,144.17	$18,566.23	$ 96,152.73
Add: Receipts	3,306,096.51	132,528.21	61,482.69	84,718.63
Deduct: Disbursements	3,307,943.83	126,493.94	61,042.18	150,621.89
Balance - December 31, 1986	$ 204,615.85	$ 32,178.44	$19,006.74	$ 30,249.47

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements

Edward J. McInnis
Certified Public Accountant

Schedule 2

TOWN OF DIXFIELD, MAINE
Cash Reconciliation - All Funds
For the Year Ended December 31, 1986

	General Fund	Enterprise Fund		Trust Fund
		Sewer	Water	
Balance per Bank at December 31, 1986	$230,168.65	$33,641.58	$21,290.74	$30,249.47
Add: Deposits in Transit	.--	.--	92.11	.--
Deduct: Outstanding Checks	25,772.80	1,513.14	2,376.11	.--
Add: Change Fund	220.00	50.00	.--	.--
Balance per Books at December 31, 1986	$204,615.85	$32,178.44	$19,006.74	$30,249.47

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

Edward J. McInnis
Certified Public Accountant

Schedule 3

TOWN OF DIXFIELD, MAINE
Valuation, Assessment and Collection
For the Year Ended December 31, 1986

	Real Estate	Personal Property	Total Valuation
Total Valuation	$31,223,300.00	$1,710,950.00	$32,934,250.00

Assessment		
Valuation	$ 32,934,250.00	
Rate	.020	
Total Tax Commitment		$ 658,685.00
Collection and Credits		
Cash Receipts	568,400.77	
Abatements and Other Credits	13,583.39	
Total Collection and Credits		581,984.16
1986 Taxes Receivable - December 31, 1986		$ 76,700.84

Computation of Assessment

Tax Commitment	$ 658,685.00	
Federal Revenue Sharing	35,514.00	
State Revenue Sharing	97,077.00	
Local Road Assistance	36,203.20	
Excise Tax	111,179.00	
Other Revenues	44,739.00	
Fund Balance	63,333.33	
		$1,046,730.53
Requirements:		
Appropriations	611,370.07	
County Tax	26,763.30	
Education - S.A.D. #21	394,028.30	
Total Requirements		1,032,161.67
Overlay		$ 14,568.86

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

24 of 29

Edward J. McInnis
Certified Public Accountant

TOWN OF DIXFIELD, MAINE
Analysis of Taxes Receivable
For the Year Ended December 31, 1986

Taxes Receivable:		
1986	$ 76,700.84	
1985	239.02	
1984	245.30	
1983	355.14	
Total Taxes Receivable		$ 77,540.30
Tax Liens:		
1985	$ 8,408.98	
Total Tax Liens		$ 8,408.98
Tax Acquired Property		$ 1,859.05

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

Edward J. McInnis
Certified Public Accountant

TOWN OF DIXFIELD, MAINE
Schedule of Departmental Operations
For the Year Ended December 31, 1986

	Balance 1-1-86	Appropriations	Cash Receipts Other Credits	Total Available	Expenditures	Other Charges	Total Expenditures	Balances Lapsed	Balances Carried
GENERAL GOVERNMENT									
Administration Salaries	$.--	$ 53,000.00	$.--	$ 53,000.00	$ 49,756.72	$.--	$ 49,756.72	$ 3,243.28	$.--
Administration Expenses	.--	10,000.00	3,182.75	13,182.75	14,321.76	.--	14,321.76	(1,139.01)	.--
Assessing	.--	4,000.00	.--	4,000.00	1,906.47	.--	1,906.47	2,093.53	.--
Municipal Building	.--	4,000.00	3,153.67	7,153.67	5,812.96	.--	5,812.96	1,340.71	.--
Custodian	.--	3,120.00	734.00	3,854.00	3,518.00	.--	3,518.00	336.00	.--
Audit	.--	2,000.00	500.00	2,500.00	2,500.00	.--	2,500.00	.--	.--
Replacement and Training	.--	1,000.00	.--	1,000.00	1,085.67	.--	1,085.67	(85.67)	.--
Town Reports and Meetings	.--	3,500.00	.--	3,500.00	2,727.69	.--	2,727.69	772.31	.--
Planning Board	.--	200.00	.--	200.00	1,314.00	.--	1,314.00	(1,114.00)	.--
Finance Committee	.--	300.00	.--	300.00	17.51	.--	17.51	282.49	.--
Contingency	.--	500.00	.--	500.00	235.00	.--	235.00	265.00	.--
	.--	81,620.00	7,570.42	89,190.42	83,195.78	.--	83,195.78	5,994.64	.--
EMPLOYEE BENEFITS									
Social Security	.--	13,000.00	.--	13,000.00	13,023.64	.--	13,023.64	(23.64)	.--
Retirement	.--	6,500.00	.--	6,500.00	5,665.31	.--	5,665.31	834.69	.--
Hospitalization Insurance	.--	11,800.00	933.02	12,733.02	11,513.67	.--	11,513.67	1,219.35	.--
Worker's Compensation	.--	12,900.00	.--	12,900.00	12,930.13	.--	12,930.13	(30.13)	.--
Unemployment Compensation	.--	2,000.00	2,214.00	4,214.00	1,449.00	.--	1,449.00	2,765.00	.--
Income Protection	.--	2,500.00	262.26	2,762.26	1,839.19	.--	1,839.19	923.07	.--
Payroll Deduction	.--	.--	91.97	91.97	280.33	.--	280.33	(188.36)	.--
	.--	48,700.00	3,501.25	52,201.25	46,701.27	.--	46,701.27	5,499.98	.--
PROTECTION									
Police - Wages	.--	52,747.03	.--	52,747.03	53,243.07	.--	53,243.07	(496.04)	.--
Police - Operation	.--	15,950.00	1,402.63	17,352.63	16,971.43	70.00	17,041.43	311.20	.--
Police - Cruiser	4,532.56	7,400.00	2,621.00	14,553.56	11,980.71	.--	11,980.71	.--	2,572.85
Fire Department - Maintenance	.--	5,000.00	250.00	5,250.00	3,686.78	.--	3,686.78	1,563.22	.--
Fire Department - Operation	.--	8,000.00	60.00	8,060.00	7,667.72	.--	7,667.72	392.28	.--
Fire Department - Wages	.--	4,000.00	1,317.40	5,317.40	5,412.40	.--	5,412.40	(95.00)	.--
Fire Department - Lot Rental	.--	250.00	.--	250.00	250.00	.--	250.00	.--	.--
Street Lights	.--	13,500.00	61.68	13,561.68	13,796.16	.--	13,796.16	(234.48)	.--
Hydrant Rental	.--	17,575.00	.--	17,575.00	17,500.00	.--	17,500.00	75.00	.--
Civil Emergency Preparedness	294.82	350.00	822.61	967.43	696.64	.--	696.64	270.79	.--
Dog Control	468.92	.--	1,227.00	1,695.92	1,181.48	.--	1,181.48	.--	514.44
Fire Truck Fund	.--	10,000.00	.--	10,000.00	.--	.--	.--	.--	10,000.00
East Dixfield Fire Company	.--	1,800.00	.--	1,800.00	1,800.00	.--	1,800.00	.--	.--
Reimbursable	.--	.--	940.00	940.00	840.00	.--	840.00	100.00	.--
	5,296.30	136,572.03	8,202.32	150,070.65	135,026.39	70.00	135,096.39	1,386.97	13,087.29
CEMETERIES									
Maintenance	.--	1,300.00	.--	1,300.00	1,235.18	.--	1,235.18	64.82	.--
Land Purchases	.--	10,000.00	.--	10,000.00	10,000.00	.--	10,000.00	.--	.--
Trust Fund	(850.00)	.--	6,110.79	5,260.79	5,260.77	.--	5,260.77	.02	.--
	(850.00)	11,300.00	6,110.79	16,560.79	16,495.95	.--	16,495.95	64.84	.--

Edward J. McInnis
Certified Public Accountant

Edward J. McInnis
Certified Public Accountant

TOWN OF DIXFIELD, MAINE
Schedule of Departmental Operations
For the Year Ended December 31, 1986

	Balance 1-1-86	Appropriations	Cash Receipts And Other Credits	Total Available	Expenditures	Other Charges	Total Expenditures	Balances Lapsed	Balances Carried
HEALTH AND SANITATION									
Solid Waste Transfer Station	$ .00	$ 35,562.94	$.--	$ 35,562.94	$ 35,562.92	$.--	$ 35,562.92	$ .02	$.--
Plumbing Inspector	.00	100.00	.--	100.00	38.00	.--	38.00	62.00	.--
Health Officer Salary	.00	250.00	.--	250.00	200.00	.--	200.00	50.00	.--
	.00	35,912.94	.--	35,912.94	35,800.92	.--	35,800.92	112.02	.--
PUBLIC WORKS									
Town Garage	.00	4,500.00	11,037.66	15,537.66	15,137.58	.--	15,137.58	400.08	.--
Storm Drain Maintenance	.00	5,500.00	1,550.12	7,050.12	8,798.97	.--	8,798.97	(1,748.85)	
Highway Operations	.00	40,000.00	6,364.53	46,364.53	42,669.56	.--	42,669.56	3,694.97	.--
Gasoline	(9,260.81)	.--	83,220.33	73,959.52	80,904.32	2,373.18	83,277.50	.--	(9,317.98)
State Aid Roads	810.81	.--	.--	810.81	.--	.--	.--	810.81	.--
Highway - Wages	.00	60,029.92	6,983.35	67,013.27	70,248.69	155.87	70,404.56	(3,391.29)	.--
Tree and Stump Removal	.00	3,100.00	.--	3,100.00	2,850.00	.--	2,850.00	250.00	.--
Road Surface Maintenance	.00	12,800.00	26.25	12,826.25	15,151.00	.--	15,151.00	(2,324.75)	.--
New Equipment	.00	68,435.00	.--	68,435.00	62,123.25	.--	62,123.25	6,311.75	.--
Local Road Assistance	19,076.38	.--	.--	19,076.38	.--	.--	.--	19,076.38	.--
Sidewalk Maintenance	.00	10,680.00	570.00	11,250.00	11,616.46	.--	11,616.46	(366.46)	.--
	10,626.38	205,044.92	109,752.24	325,423.54	309,499.83	2,529.05	312,028.88	22,712.64	(9,317.98)
HUMAN SERVICES									
General Assistance	.00	6,000.00	1,391.48	7,391.48	6,052.61	238.28	6,290.89	1,100.59	.--
Ambulance Service	.00	7,474.95	.--	7,474.95	7,475.01	.--	7,475.01	(.06)	.--
Home Health Service	.00	1,195.00	.--	1,195.00	1,195.00	.--	1,195.00	.--	.--
Western Area Agency on Aging, Inc.	.00	2,262.00	.--	2,262.00	2,262.00	.--	2,262.00	.--	.--
Rumford Community Hospital	.00	1,500.00	.--	1,500.00	1,500.00	.--	1,500.00	.--	.--
Adult Activity Center	.00	1,500.00	.--	1,500.00	1,500.00	.--	1,500.00	.--	.--
American Red Cross	.00	478.00	.--	478.00	478.00	.--	478.00	.--	.--
Oxford County Community Service	.00	1,605.00	.--	1,605.00	1,605.00	.--	1,605.00	.--	.--
Western Maine Transportation	.00	1,001.00	1,261.00	2,262.00	2,262.00	.--	2,262.00	.--	.--
Tri-County Mental Health	.00	1,100.00	.--	1,100.00	1,100.00	.--	1,100.00	.--	.--
	.00	24,115.95	2,652.48	26,768.43	25,429.62	238.28	25,667.90	1,100.53	.--
LIBRARIES									
Operation	.00	.--	2,704.64	2,704.64	2,703.57	.--	2,703.57	1.07	.--
Building Maintenance	.00	2,500.00	220.00	2,720.00	2,215.32	.--	2,215.32	504.68	.--
Wages	.00	12,000.00	.--	12,000.00	11,619.81	.--	11,619.81	380.19	.--
	.00	14,500.00	2,924.64	17,424.64	16,538.70	.--	16,538.70	885.94	.--
SPECIAL ASSESSMENTS									
S.A.D. #21	.00	394,028.30	.--	394,028.30	394,028.28	.--	394,028.28	.02	.--
County Tax	.00	26,763.30	.--	26,763.30	26,763.30	.--	26,763.30	.--	.--
Overlay	.00	14,568.84	.--	14,568.84	.--	.--	.--	14,568.34	.--
	.00	435,360.44	.--	435,360.44	420,791.58	.--	420,791.58	14,568.36	.--

Edward J. McGinnis
Certified Public Accountant

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TOWN OF DIXFIELD, MAINE
Schedule of Departmental Operations
For the Year Ended December 31, 1986

	Balance 1-1-86	Appropriations	Cash Receipts And Other Charges	Total Available	Expenditures	Other Charges	Total Expenditures	Balances Lapsed	Balances Carried
RECREATION									
Harlow Park - Maintenance	$ .00	$ 1,200.00	$.--	$ 1,200.00	$ 772.93	$.--	$ 772.93	$ 427.07	$.--
McSouldrick Park - Maintenance	.00	5,000.00	.--	5,000.00	2,774.67	.--	2,774.67	2,225.33	.--
Youth Sports, Inc.	.00	1,500.00	.--	1,500.00	904.40	.--	904.40	595.60	.--
Snowmobile Fund	914.29	.--	1,068.00	1,982.29	1,181.14	.--	1,181.14	.--	801.15
Marble Memorial Ballpark	.00	500.00	.--	500.00	289.79	.--	289.79	210.21	.--
Senior Citizens Recreation	.00	300.00	.--	300.00	270.00	.--	270.00	30.00	.--
Memorial Day	.00	300.00	.--	300.00	296.93	.--	296.93	3.07	.--
Swimming Lessons	.00	404.25	.--	404.25	404.25	.--	404.25	.--	.--
	914.29	9,204.25	1,068.00	11,186.54	6,894.11	.--	6,894.11	3,491.28	801.15
DEBT AND INTEREST									
Notes Payable	.00	7,700.00	.--	7,700.00	7,700.00	.--	7,700.00	.--	.--
Bonds Payable	.00	5,000.00	.--	5,000.00	5,000.00	.--	5,000.00	.--	.--
Interest	.00	8,600.00	.--	8,600.00	7,166.59	.--	7,166.59	1,433.41	.--
	.00	21,300.00	.--	21,300.00	19,866.59	.--	19,866.59	1,433.41	.--
UNCLASSIFIED									
Handicapped Accessibility	.00	3,500.00	.--	3,500.00	2,800.00	.--	2,800.00	700.00	.--
Ione Harlow Scholarship	9.09	.--	6,025.11	6,034.20	5,427.17	.--	5,427.17	.--	607.03
Oxford County Soil And Water	.00	100.00	.--	100.00	100.00	.--	100.00	.--	.--
Ministerial and School Fund	81.66	.--	71.21	152.87	.--	.--	.--	.--	152.87
Tax Discounts	.00	18,500.00	60.01	18,560.01	411.40	16,963.82	17,375.22	1,184.79	.--
Abatements	.00	.--	.--	.--	.--	3,548.00	3,548.00	(3,548.00)	.--
Dixfield Community Fund	750.00	.--	1,975.34	2,725.34	.--	.--	.--	.--	2,725.34
Computer	.--	1,000.00	.--	1,000.00	.--	.--	.--	.--	1,000.00
Odd Fellows and Rebekah Scholarship	.--	.--	1,255.41	1,255.41	1,141.00	.--	1,141.00	.--	114.41
	840.75	23,100.00	9,387.08	33,327.83	9,879.57	20,511.82	30,391.39	(1,663.21)	4,599.65
Totals	$16,827.72	$1,046,730.53	$151,169.22	$1,214,727.47	$1,126,120.31	$23,349.15	$1,149,469.46	$56,087.90	$9,170.11

Edward J. McInnis
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TOWN OF DIXFIELD, MAINE
Schedule of Actual and Estimated Revenue
For the Year Ended December 31, 1986

	Estimated	Acutal	Over (Under)
Tax Commitment	$ 658,685.00	$ 658,685.00	$.--
Federal Revenue Sharing	35,514.00	33,235.00	(2,279.00)
State Revenue Sharing	97,077.00	97,077.00	.--
Excise Tax	111,179.00	131,777.56	20,598.56
Trust Fund	16,100.00	16,100.00	.--
Local Road Assistance	36,203.20	19,407.64	(16,795.56)
Miscellaneous	.--	(23.00)	(23.00)
Clerk Fees	1,000.00	1,882.00	882.00
State Reimbursement	4,250.00	3,812.67	(437.33)
Investment Income	17,500.00	11,907.58	(5,592.42)
Supplemental Taxes	.--	3,765.79	3,765.79
Cable Television	1,889.00	1,889.99	.99
Interest-Taxes and Liens	4,000.00	8,286.78	4,286.78
Fund Balance	63,333.33	63,333.33	.--
Total	$1,046,730.53	$1,051,137.34	$ 4,406.81

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SPECIAL TOWN MEETING — AUGUST 27, 1986

The meeting was opened at 7:00 p.m. in the Dixfield Fire Station by James A. Bennett, Town Manager. The greeting of the Warrant and the Warrant return were read. The Town Manager then proceeded to **ARTICLE 1.** namely to choose a Moderator to preside at said meeting. James F. Convery nominated Peter A. Desjardins, Marshall H. Holman seconded. Voting was by a show of hands. The Town Manager administered the oath of office to Peter A. Desjardins.

ARTICLE 2. To see what extra sum of money the Town of Dixfield will vote to raise and/or appropriate as their share of the proposed increase of the Northern Oxford Solid Waster Board's new budget.

SELECTMEN RECOMMEND: $13,333.33

James A. Bennett moved to take the money out of unappropriated surplus with the understanding that the money to be replaced the next budget year. Marshall H. Holman seconded the motion. Voting was by a show of hands. So voted.

At 7:30 p.m. Marshall H. Holman moved that the meeting be adjourned. Hugh G. Daley seconded. It was so moved. Approximately 9 people attended the meeting.

_____
Vickie R. Cross, Dep. Town Clerk

Attested: Moderator's oath duly recorded and on file in the Town Clerk's Office.

WARRANT
FOR ANNUAL TOWN MEETING
MARCH 21, 1987

STATE OF MAINE COUNTY OF OXFORD

TO: Rodney C. Cross, a resident of the Town of Dixfield, in the County of Oxford.

GREETINGS: In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Dixfield, in said County, qualified by law to vote in town affairs, to meet at Dixfield in the **DEFOE MEMORIAL GYMNASIUM** in said town on **SATURDAY, THE 21ST DAY OF MARCH, 1987, AT 9:00 O'CLOCK A.M.,** then and there to act upon the following articles, namely:

ARTICLE 1. To choose a MODERATOR to preside at said meeting.

ARTICLE 2. To elect all necessary TOWN OFFICERS by secret ballot, under the provisions of M.R.S.A., Title 30, #2061. The voting will be held at the MUNICIPAL FIRE STATION. The polls for voting on Article 2 will be open at 2:00 p.m. and will close at 8:00 p.m.

ARTICLE 3. To see if the town will vote to DISPENSE WITH THE CHECKLIST until called for.

ARTICLE 4. To choose all TOWN OFFICERS not chosen by secret ballot for the ensuing year.

(a) Finance Committee Members	(5) 3-Year Terms (1) 2-Year Term
(b) Ione Harlow Scholarship Committee Members	(1) 3-Year Term
(c) Ludden Memorial Library Trustees	(1) 5-Year Term
(d) Park Commissioners	(1) 5-Year Term

ARTICLE 5. To see if the town will vote to set 4:00 p.m., Tuesday, June 30, 1987, as the date when all taxes shall be due and payable and set a rate of interest on all taxes unpaid after that date at 11% to be computed at .0091667 per month or fraction thereof.

ARTICLE 6. To see if the town will vote to authorize the Tax Collector to accept PREPAYMENT OF TAXES FOR THE YEAR 1987 not yet due or assessed, and made prior to commitment of those taxes.

ARTICLE 7. To see if the town will vote to authorize its Tax Collector to offer a DISCOUNT ON TAXES PAID IN FULL after commitment and prior to due date in the amount of 1% (12% effective annual rate) if paid before May 28, 1987 at 4:00 p.m.

ARTICLE 8. To see if the town will vote to authorize the Selectmen to CARRY FORWARD SPECIFIC ACCOUNT BALANCES from one year to the same accounts for the coming year for the specific budget purposes of each account. The express purpose of this article is to allow the continuation of on-going voter approved projects.

ARTICLE 9. To see what sum of money the town will vote to raise and/or appropriate for the fiscal year 1987 in the specific category of the BOARD OF SELECTMEN.

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	$ 3,485.00	$ 3,485.00	$ 3,485.00	$ _____
B. Contractual Services	5,924.00	5,924.00	5,924.00	_____
C. Commodities	225.00	225.00	225.00	_____
D. Capital Outlay	-0-	-0-	-0-	_____
E. Fixed Charges	-0-	-0-	-0-	_____
TOTAL	$ 9,634.00	$ 9,634.00	$ 9,634.00	$ _____

Capital Outlay: None

ARTICLE 10. To see what sum of money the town will vote to raise and/or appropriate for the fiscal year 1987 in the specific category of the EXECUTIVE DEPARTMENT.

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	24,854.00	$ 24,854.00	$ 24,854.00	$ _____
B. Contractual Services	3,330.00	3,330.00	3,330.00	_____
C. Commodities	1,775.00	1,775.00	1,775.00	_____
D. Capital Outlay	-0-	-0-	-0-	_____
E. Fixed Charges	2,038.00	2,038.00	2,038.00	_____
TOTAL	31,997.00	$ 31,997.00	$ 31,997.00	$ _____

Capital Outlay: None

ARTICLE 11. To see what sum of money the town will vote for the purchase of an AUTOMATED BUSINESS/COMPUTER SYSTEM. (Money being appropriated from unappropriated surplus.) **Note:** The March 15, 1986 Annual Town Meeting voted $1,000.00 to be held in a RESERVE FUND FOR COMPUTER SYSTEM PURCHASE, expenditures to be made only upon vote of Town Meeting.

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	$ -0-	$ -0-	$ -0-	$
B. Contractual Services	-0-	-0-	-0-	
C. Commodities	-0-	-0-	-0-	
D. Capital Outlay	40,028.00	-0-	40,000.00	
E. Fixed Charges	-0-	-0-	-0-	
TOTAL	40,028.00	$ -0-	$ 40,000.00	$

Capital Outlay: Computer

ARTICLE 12. To see what sum of money the town will vote to raise and/or appropriate for the fiscal year 1987 in the specific category of GENERAL ASSISTANCE.

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	$ -0-	$ -0-	$ -0-	$
B. Contractual Services	5,000.00	5,000.00	5,000.00	
C. Commodities	25.00	25.00	25.00	
D. Capital Outlay	-0-	-0-	-0-	
E. Fixed Charges	-0-	-0-	-0-	
TOTAL	$ 5,025.00	$ 5,025.00	$ 5,025.00	$

Capital Outlay: None

ARTICLE 13. To see what sum of money the town will vote to raise and/or appropriate for the fiscal year 1987 in the specific category of MUNICIPAL BUILDINGS.

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	$ 1,425.00	$ 1,425.00	$ 1,425.00	$
B. Contractual Services	500.00	500.00	500.00	
C. Commodities	345.00	345.00	345.00	
D. Capital Outlay	-0-	-0-	-0-	
E. Fixed Charges	1,122.00	1,122.00	1,122.00	
TOTAL	$ 3,392.00	$ 3,392.00	$ 3,392.00	$

Capital Outlay: None

ARTICLE 14. To see what sum of money the town will vote to raise and/or appropriate for the fiscal year 1987 in the specific category of TAX ASSESSMENT.

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	$ 560.00	$ 560.00	$ 560.00	$
B. Contractual Services	265.00	265.00	265.00	
C. Commodities	-0-	-0-	-0-	
D. Capital Outlay	-0-	-0-	-0-	
E. Fixed Charges	-0-	-0-	-0-	
TOTAL	$ 825.00	$ 825.00	$ 825.00	$

Capital Outlay: None

ARTICLE 15. To see what sum of money the town will vote to raise and/or appropriate for the fiscal year 1987 in the specific category of TOWN MEETINGS/ELECTIONS.

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	$ -0-	$ -0-	$ -0-	$
B. Contractual Services	700.00	700.00	700.00	
C. Commodities	1,695.00	1,695.00	1,695.00	
D. Capital Outlay	-0-	-0-	-0-	
E. Fixed Charges	2,910.00	2,910.00	2,910.00	
TOTAL	$ 5,305.00	$ 5,305.00	$ 5,305.00	$

Capital Outlay: None

ARTICLE 16. To see what sum of money the town will vote to raise and/or appropriate for the fiscal year 1987 in the specific category of EAST DIXFIELD FIRE DEPARTMENT.

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	$ -0-	$ -0-	$ -0-	$
B. Contractual Services	-0-	-0-	-0-	
C. Commodities	900.00	900.00	900.00	
D. Capital Outlay	-0-	-0-	-0-	
E. Fixed Charges	-0-	-0-	-0-	
TOTAL	$ 900.00	$ 900.00	$ 900.00	$

Capital Outlay: None

ARTICLE 17. To see what sum of money the town will vote to raise and/or appropriate for the fiscal year 1987 in the specific category of LEGAL.

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	$ -0-	$ -0-	$ -0-	$
B. Contractual Services	300.00	300.00	300.00	
C. Commodities	-0-	-0-	-0-	
D. Capital Outlay	-0-	-0-	-0-	
E. Fixed Charges	-0-	-0-	-0-	
TOTAL	$ 300.00	$ 300.00	$ 300.00	$

Capital Outlay: None

ARTICLE 18. To see what sum of money the town will vote to raise and/or appropriate for the fiscal year 1987 in the specific category of INSURANCE.

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	$ -0-	$ -0-	$ -0-	$
B. Contractual Services	-0-	-0-	-0-	
C. Commodities	-0-	-0-	-0-	
D. Capital Outlay	-0-	-0-	-0-	
E. Fixed Charges	39,140.00	39,140.00	39,140.00	
TOTAL	39,140.00	$ 39,140.00	$ 39,140.00	$

Capital Outlay: None

ARTICLE 19. To see what sum of money the town will vote to raise and/or appropriate for the fiscal year 1987 in the specific category of POLICE DEPARTMENT.

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	28,086.49	$ 28,086.49	$ 28,086.49	$
B. Contractual Services	1,000.00	1,000.00	1,000.00	
C. Commodities	3,325.00	3,325.00	3,325.00	
D. Capital Outlay	-0-	-0-	-0-	
E. Fixed Charges	420.00	420.00	420.00	
TOTAL	32,831.49	$ 32,831.49	$ 32,831.49	$

Capital Outlay: None

ARTICLE 20. To see what sum of money the town will vote to raise and/or appropriate for the fiscal year 1987 in the specific category of FIRE DEPARTMENT.

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	$ 360.00	$ 360.00	$ 360.00	$
B. Contractual Services	360.00	360.00	360.00	
C. Commodities	575.00	575.00	575.00	
D. Capital Outlay	-0-	-0-	-0-	
E. Fixed Charges	3,230.30	3,230.30	3,230.30	
TOTAL	$ 4,525.30	$ 4,525.30	$ 4,525.30	$

Capital Outlay: None

ARTICLE 21. To see if the town will authorize the Board of Selectmen to borrow and/or bond up to Seventy Thousand ($70,000.00) Dollars for the purpose of buying a NEW FIRE TRUCK, under such terms as they deem most beneficial for the town. (Note: The March 15, 1986 Annual Town Meeting voted $10,000.00 to be held as RESERVE FUND FOR REPLACEMENT OF FIRE VEHICLES, and expenditures to be made only upon vote of Town Meeting.)

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	$ -0-	$ -0-	$ -0-	$
B. Contractual Services	-0-	-0-	-0-	
C. Commodities	-0-	-0-	-0-	
D. Capital Outlay	70,000.00	70,000.00	70,000.00	
E. Fixed Charges	-0-	-0-	-0-	
TOTAL	70,000.00	$ 70,000.00	$ 70,000.00	$

Capital Outlay: Fire Truck

ARTICLE 22. To see what sum of money the town will vote to raise and/or appropriate for the fiscal year 1987 in the specific category of CIVIL EMERGENCY PREPAREDNESS.

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	$ 100.00	$ 100.00	$ 100.00	$
B. Contractual Services	-0-	-0-	-0-	
C. Commodities	25.00	25.00	25.00	
D. Capital Outlay	800.00	800.00	800.00	
E. Fixed Charges	310.00	310.00	310.00	
TOTAL	$ 1,235.00	$ 1,235.00	$ 1,235.00	$

Capital Outlay: Portable radio, concrete pad for generator

ARTICLE 23. To see what sum of money the town will vote to raise and/or appropriate for the fiscal year 1987 in the specific category of HYDRANT RENTAL.

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	$ -0-	$ -0-	$ -0-	$
B. Contractual Services	8,750.00	8,750.00	8,750.00	
C. Commodities	-0-	-0-	-0-	
D. Capital Outlay	-0-	-0-	-0-	
E. Fixed Charges	-0-	-0-	-0-	
TOTAL	$ 8,750.00	$ 8,750.00	$ 8,750.00	$

Capital Outlay: None

ARTICLE 24. To see what sum of money the town will vote to raise and/or appropriate for the fiscal year 1987 in the specific category of MUNICIPAL PARKS.

(1) MARBLE MEMORIAL PARK

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	$ -0-	$ -0-	$ -0-	$
B. Contractual Services	-0-	-0-	-0-	
C. Commodities	125.00	125.00	125.00	
D. Capital Outlay	-0-	-0-	-0-	
E. Fixed Charges	-0-	-0-	-0-	
TOTAL	$ 125.00	$ 125.00	$ 125.00	$

Capital Outlay: None

(2) HARLOW PARK

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	$ -0-	$ -0-	$ -0-	$
B. Contractual Services	-0-	-0-	-0-	
C. Commodities	800.00	800.00	800.00	
D. Capital Outlay	-0-	-0-	-0-	
E. Fixed Charges	216.00	216.00	216.00	
TOTAL	$ 1,016.00	$ 1,016.00	$ 1,016.00	$

Capital Outlay: None

(3) MCGOULDRICK PARK

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	$ 115.00	$ 115.00	$ 115.00	$ _____
B. Contractual Services	1,900.00	1,900.00	1,900.00	_____
C. Commodities	1,300.00	1,300.00	1,300.00	_____
D. Capital Outlay	-0-	-0-	-0-	_____
E. Fixed Charges	362.00	362.00	362.00	_____
TOTAL	$ 3,677.00	$ 3,677.00	$ 3,677.00	$ _____

Capital Outlay: None

ARTICLE 25. To see what sum of money the town will vote to raise and/or appropriate for the fiscal year 1987 in the specific category of PUBLIC WORKS DEPARTMENT.

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	40,378.00	$ 40,378.00	$ 40,378.00	$ _____
B. Contractual Services	7,300.00	7,300.00	7,300.00	_____
C. Commodities	18,441.55	18,441.55	18,441.55	_____
D. Capital Outlay	12,184.00	12,184.00	12,184.00	_____
E. Fixed Charges	4,527.30	4,527.30	4,527.30	_____
TOTAL	82,830.85	$ 82,830.85	$ 82,830.85	$ _____

Capital Outlay: Sander, Mobile radio for loader, road work.

ARTICLE 26. To see what sum of money the town will vote to raise and/or appropriate for the fiscal year 1987 in the specific category of INTERAGENCY.

(Contractual Services)	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Ambulance Services	$ 3,740.00	$ 3,740.00	$ 3,740.00	$ _____
B. Senior Citizens Rec.	360.00	360.00	360.00	_____
C. A.V.C.O.G.	607.50	607.50	607.50	_____
D. Youth Sports, Inc.	800.00	800.00	800.00	_____
E. Memorial Day Obser.	300.00	300.00	300.00	_____
TOTAL	$ 5,807.50	$ 5,807.50	$ 5,807.50	$ _____

Capital Outlay: None

ARTICLE 27. To see what sum of money the town will vote to raise and/or appropritate for the fiscal year 1987 in the specific category of HEALTH OFFICER.

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	$ 255.00	$ 255.00	$ 255.00	$
B. Contractual Services	-0-	-0-	-0-	
C. Commodities	-0-	-0-	-0-	
D. Capital Outlay	-0-	-0-	-0-	
E. Fixed Charges	-0-	-0-	-0-	
TOTAL	$ 255.00	$ 255.00	$ 255.00	$

Capital Outlay: None

ARTICLE 28. To see what sum of money the town wil vote to raise and/or appropriate for the fiscal year 1987 in the specific category of LUDDEN MEMORIAL LIBRARY.

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	$ 6,129.00	$ 6,129.00	$ 6,129.00	$
B. Contractual Services	-0-	-0-	-0-	
C. Commodities	1,875.00	1,875.00	1,875.00	
D. Capital Outlay	-0-	-0-	-0-	
E. Fixed Charges	1,328.00	1,328.00	1,328.00	
TOTAL	$ 9,332.00	$ 9,332.00	$ 9,332.00	$

Capital Outlay: None

ARTICLE 29. To see what sum of money the town will vote to raise and/or appropriate for the fiscal year 1987 in the specific category of SOLID WASTE.

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	$ -0-	$ -0-	$ -0-	$
B. Contractual Services	28,467.00	28,467.00	28,467.00	
C. Commodities	-0-	-0-	-0-	
D. Capital Outlay	-0-	-0-	-0-	
E. Fixed Charges	13,333.33	13,333.33	13,333.33	
TOTAL	41,800.33	$ 41,800.33	$ 41,800.33	$

Capital Outlay: None

ARTICLE 30. To see what sum of money the town will vote to raise and/or appropriate for the fiscal year 1987 in the specific category of PLANNING BOARD.

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	$ 390.00	$ 390.00	$ 390.00	$
B. Contractual Services	1,000.00	1,000.00	1,000.00	
C. Commodities	-0-	-0-	-0-	
D. Capital Outlay	-0-	-0-	-0-	
E. Fixed Charges	90.00	90.00	90.00	
TOTAL	$ 1,480.00	$ 1,480.00	$ 1,480.00	$

Capital Outlay: None

ARTICLE 31. To see what sum of money the town will vote to raise and/or appropriate for the fiscal year 1987 in the specific category of FINANCE COMMITTEE.

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	$ -0-	$ -0-	$ -0-	$
B. Contractual Services	-0-	-0-	-0-	
C. Commodities	125.00	125.00	125.00	
D. Capital Outlay	-0-	-0-	-0-	
E. Fixed Charges	-0-	-0-	-0-	
TOTAL	$ 125.00	$ 125.00	$ 125.00	$

Capital Outlay: None

ARTICLE 32. To see what sum of money the town will vote to raise and/or appropriate for the fiscal year 1987 in the specific category of SCHOOL ADMINISTRATIVE DISTRICT NO. 21.

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	$ -0-	$ -0-	$ -0-	$
B. Contractual Services	-0-	-0-	-0-	
C. Commodities	-0-	-0-	-0-	
D. Capital Outlay	-0-	-0-	-0-	
E. Fixed Charges	212,752.	212,752.00	212,752.00	
TOTAL	$212,752.	$ 212,752.00	$ 212,752.00	$

Capital Outlay: None

ARTICLE 33. To see what sum of money the town will vote to raise and/or appropriate for the fiscal year 1987 in the specific category of COST OF DISCOUNT.

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	$ -0-	$ -0-	$ -0-	$
B. Contractual Services	4,600.00	4,600.00	4,600.00	
C. Commodities	-0-	-0-	-0-	
D. Capital Outlay	-0-	-0-	-0-	
E. Fixed Charges	-0-	-0-	-0-	
TOTAL	$ 4,600.00	$ 4,600.00	$ 4,600.00	$

Capital Outlay: None

ARTICLE 34. To see what sum of money the town will vote to raise and/or appropriate for the fiscal year 1987 in the specific category of SOCIAL SECURITY.

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	$ -0-	$ -0-	$ -0-	$
B. Contractual Services	-0-	-0-	-0-	
C. Commodities	-0-	-0-	-0-	
D. Capital Outlay	-0-	-0-	-0-	
E. Fixed Charges	8,100.00	8,100.00	8,100.00	
TOTAL	$ 8,100.00	$ 8,100.00	$ 8,100.00	$

Capital Outlay: None

ARTICLE 35. To see what sum of money the town will vote to raise and/or appropriate for the fiscal year 1987 in the specific category of RETIREMENT PROGRAMS.

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	$ -0-	$ -0-	$ -0-	$
B. Contractual Services	5,750.00	5,750.00	5,750.00	
C. Commodities	-0-	-0-	-0-	
D. Capital Outlay	-0-	-0-	-0-	
E. Fixed Charges	-0-	-0-	-0-	
TOTAL	$ 5,750.00	$ 5,750.00	$ 5,750.00	$

Capital Outlay: None

ARTICLE 36. To see what sum of money the town will vote to raise and/or appropriate for the fiscal year 1987 in the specific category of RESERVES.

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	$ -0-	$ -0-	$ -0-	$
B. Contractual Services	-0-	9,000.00	-0-	
C. Commodities	-0-	-0-	-0-	
D. Capital Outlay	-0-	-0-	-0-	
E. Fixed Charges	-0-	-0-	-0-	
TOTAL	$	$ 9,000.00	$	$

Capital Outlay: None

ARTICLE 37. To see what sum of money the town will vote to raise and/or appropriate for the fiscal year 1987 in the specific category of UNBUDGETED EXPENSE.

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	$ -0-	$ -0-	$ -0-	$
B. Contractual Services	-0-	-0-	-0-	
C. Commodities	-0-	-0-	-0-	
D. Capital Outlay	-0-	-0-	-0-	
E. Fixed Charges	1,000.00	1,000.00	1,000.00	
TOTAL	$ 1,000.00	$ 1,000.00	$ 1,000.00	$

Capital Outlay: None

ARTICLE 38. To see what sum of money the town will vote to raise and/or appropriate for the fiscal year 1987 in the specific category of CONTINGENCY ACCOUNT.

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	$ -0-	$ -0-	$ -0-	$
B. Contractual Services	-0-	-0-	-0-	
C. Commodities	-0-	-0-	-0-	
D. Capital Outlay	250.00	250.00	250.00	
E. Fixed Charges	-0-	-0-	-0-	
TOTAL	$ 250.00	$ 250.00	$ 250.00	$

Capital Outlay: None

ARTICLE 39. To see what sum of money the town will vote to raise and/or appropriate for the fiscal year 1987 in the specific category of CODE ENFORCEMENT.

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	$ -0-	$ -0-	$ -0-	$
B. Contractual Services	250.00	250.00	250.00	
C. Commodities	-0-	-0-	-0-	
D. Capital Outlay	-0-	-0-	-0-	
E. Fixed Charges	-0-	-0-	-0-	
TOTAL	$ 250.00	$ 250.00	$ 250.00	$

Capital Outlay: None

ARTICLE 40. To see what sum of money the town will vote to raise and/or appropriate for the fiscal year 1987 in the specific category of DEBT SERVICE.

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	$ -0-	$ -0-	$ -0-	$
B. Contractual Services	-0-	-0-	-0-	
C. Commodities	-0-	-0-	-0-	
D. Capital Outlay	-0-	-0-	-0-	
E. Fixed Charges	3,900.00	3,900.00	3.900.00	
TOTAL	$ 3,900.00	$ 3,900.00	$ 3,900.00	$

Capital Outlay: None

ARTICLE 41. To see if the town will vote to enact an ordinance entitled "BUILDING PERMIT ORDINANCE."

ARTICLE 42. To see if the town will vote to rescind the vote on Article 21. of the March 9, 1974 Town Meeting. (A positive vote would accept the road to the Mease residence from the Common Road as a public way. A negative vote will reaffirm the discontinuance of the road as a public maintained way.)

ARTICLE 43. To see what sum of money the town will vote to raise and/or appropriate for the fiscal year 1987 in the specific catagory of STREET LIGHTS.

	Initiated Request	Finance Comm. Recommends	Selectmen Recommend	Town Meeting
A. Personnel Services	$ -0-	$ -0-	$ -0-	$
B. Contractual Services	-0-	-0-	-0-	
C. Commodities	-0-	-0-	-0-	
D. Capital Outlay	-0-	-0-	-0-	
E. Fixed Charges	7,455.00	7,455.00	7,455.00	
TOTAL	$ 7,455.00	$ 7,455.00	$ 7,455.00	$

ARTICLE 44. To see if the town will vote to authorize the Municipal Officers to sign an EASEMENT FOR THE DIXFIELD COMMON BAPTIST CHURCH located on the DIXFIELD COMMON ROAD,

ARTICLE 45. To see if the town will vote to accept in trust the following funds to be used for the PERPETUAL CARE OF CEMETERY LOTS.

Richard and Janice Swan	$ 100.00
Richard Gallop	100.00
Joseph Therriault	100.00
Robert Hanmer, Jr.	100.00
Henry Burgess	100.00
Kyle D Wiggett	100.00
TOTAL	$ 600.00

ARTICLE 46. To see if the town will authorize the Municipal Officers to make application for and utilize PUBLIC GRANTS which are or may become available and which could benefit the town by providing personnel, dervices, materials, equipment, or capital improvements.

ARTICLE 47. To see if the town will authorize the Municipal Officers to make application for financial assistance under the provisions of BUREAU OF PARKS AND RECREATION SNOWMOBILE TRAIL FUND, M.R.S.A., TITLE 12, CHAPTER 304, SECTION 1972, for the development of trail improvement between Dixfield, Carthage and Jay, Maine, and further authorize the Municipal Officers to enter into an agreement between the Town of Dixfield and the State of Maine upon approval of the aforesaid project application by the Bureau of Parks and Recreation all according to terms and conditions of the Grant-in-Aid Program.

ARTICLE 48. To see if the town will authorize the Municipal Officers, on behalf of the town to sell and dispose of any real estate acquired by the town for non-payment of taxes thereon, on such terms as they deem advisable and to execute quit claim deeds for such property.

ARTICLE 49. To see if the town will vote to enact an ordinance entitled "TRANSIENT SELLER ORDINANCE".

The Registrar of Voters gives notice that he will be available during business hours at the Municipal Offices Monday through Friday preceding Town Meeting for the purpose of revising the list of voters and to accept new registrations. Registrations will also be accepted at the Annual Town Meeting and at the polling place on election day.

Given unto our hands this 2nd day of March, 1987.

_____
Marshall H. Holman

_____
James F. Convery

_____
Peter A. Desjardins

_____
Hugh G. Daley

_____
Kenneth E. Grant

Attest:_____
James A. Bennett, Town Clerk

MUNICIPAL SERVICE DIRECTORY

Auto Excise Tax	Tax Collector	562-8151
Auto Registration	State Registry, Mexico	369-9921
Bills and Accounts	Secretary	562-8151
Birth Certificates	Town Clerk	562-8151
Burial Permits	Town Clerk	562-8151
Civil Defense	Director	562-8862
Community Development	Town Manager	562-8151
Death Certificates	Town Clerk	562-8151
Dog Licenses	Town Clerk	562-8151
Dog Problems	Dog Officer (Jay Shelter)	1-897-3657
Elections	Town Clerk	562-8151
FIRE	EMERGENCY	562-4242
Fire Wardens	Errold Hodge	562-7661
	Steven Carrier	562-4498
	Richard Swan	562-7606
	Richard Hall - E. Dixfield	562-7849
Fishing Licenses	Town Clerk	562-8151
Garbage Disposal	N.O.R.S.W.S.	364-7573
HOSPITAL	Rumford Community Hospital	364-4581
Hunting Licenses	Town Clerk	562-8151
Library	Ludden Memorial Library	562-8838
Marriage Licenses	Town Clerk	562-8151
Ordinances, Town	Town Manager	562-8151
POLICE	EMERGENCY	364-4551
	Dixfield Police Dept.	562-4517
Public Health	Health Officer	562-7822
Public Works	Roads & Streets	562-8151
	Water Dept.	562-8151
	Sewer Dept.	562-8151
	Storm Drains	562-8151
	Street Opening Permits	562-8151
Purchasing	Town Manager	562-8151
Records	Town Clerk	562-8151
Schools	Superintendent, S.A.D. #21	562-7254
	High School	562-4251
	Elementary	562-4207
	Middle	562-7552
	Canton Grammar School	1-597-3411
Tax Assessment	Secretary	562-8151
Taxes	Tax Collector	562-8151
Tax Maps	Secretary	562-8151
Welfare	Town Manager	562-8151

DIXFIELD FIRE ALARM SIGNALS

FIRE 2-4242

Alarm Box Location

1	Test
2	Chief's Call
3	Out of Town
4	Cor. Blayne & Brackett
5	Cor. Blayne & Beedy Brook Lane
6	Grade School
7	Stowell Wood Products
8	
12	Cor. Main & High St.
13	Cor. Main & Weld St.
14	Cor. Main & 3rd St.
15	Lower Main St.
21	Cor. Main & Spring St.
22	Cor. 3rd & Mill St.
23	Cor Mill & Weld St.
24	Cor. Weld & Highland Ave.
25	Cor Park Ave.
26	Sugarloaf Ave.
31	Cor. Weld & Nash St.
32	Cor. Weld & Dix Ave.
33	7th Day Advent Church
34	Cor. Weld & Holt Hill Road
35	Middle School
41	Cor. Dix Ave. & Brackett
42	Cor. Coburn Ave. & Pine St.
43	Cor. Kidder & Pine St.
44	Cor. North & Pine St.
45	Cor. Rowe & Pine St.
51	Cor. Rowe & High St.
52	Cor. High & Pine St.
53	Dixfield Nursing Home

TOWN OFFICE HOURS
(Phone 562-8151)

MONDAY through FRIDAY	8:00 am. to 4:00 p.m.

LUDDEN LIBRARY HOURS
(Phone 562-8838)

MONDAY through FRIDAY	10:00 a.m. - 12:00 noon
	12:30 p.m. - 5:30 p.m.
WEDNESDAY EVENING	6:30 p.m. - 8:30 p.m.

MUNICIPAL GARAGE
(Phone 562-4654)

MONDAY through FRIDAY	7:00 a.m. to 3:00 p.m.
(Summer Hours)	6:30 a.m. to 2:30 p.m.

8/4/2008
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HF GROUP - IN